FINANCE AND REVENUE ACCOUNTS

OF THE

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF INDIA

FOR THE YEAR

1885-86.

CALCUTTA.
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1887.
Price Two Rupees.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

[£1 is recorded for every 10 rupees, in respect of

RECEIPTS	For details, *vide* page No.	£
Revenue—		
Principal Heads of Revenue—		
Land Revenue . . . . . £ 22,592,371		
Opium 8,942,515		
Salt 6,345,128		
Stamps 3,663,174		
Excise 4,152,136		
Other Heads 6,747,001		
TOTAL, PRINCIPAL HEADS .	23	52,442,325
Interest	45	698,982
Post Office, Telegraph, and Mint	53	1,965,860
Receipts by Civil Departments	65	1,427,406
Miscellaneous	87	1,077,809
Railways	105	13,684,084
Irrigation	115	1,588,278
Buildings and Roads	137	615,581
Receipts by Military Department	155	963,872
TOTAL REVENUE .		74,464,197
Extraordinary Receipts—		
Assets of the Bengal Civil Fund credited to Government by charge to Unfunded Debt in accordance with Act 45 and 46 Vic., Cap. 45 1,908,469		
" Madras Civil Fund do. do. . . 2,257,000		
" Bombay City Police Superannuation Fund . . 30,930		4,196,399
Debt, Deposits, and Advances—		
Permanent Debt (net Incurred)	191	(*a*) 3,584,979
Deposits and Advances (net)	191	3,392,767
Loans to Municipalities, Native States, &c, (net Recoveries) . . .	191	102,720
Capital of Railway Companies (Net Receipts)	191	4,150,924
Remittances (Net)	191	410,512
Secretary of State's Bills drawn	216	10,292,692
TOTAL RECEIPTS .		100,595,190
£		
Balance on April 1st—India 12,540,532		
England 2,249,378	217	14,789,910
GRAND TOTAL . £		115,385,100

(*a*) The Debt incurred includes 1,086,045*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Eastern Bengal Railways.

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1886.

transactions *in India*, including those of "Exchange"]

DISBURSEMENTS.	For details, *vide* page No.	£
Expenditure—		
Direct Demands on the Revenues	23	9,805,278
Interest	45	4,330,861
Post Office, Telegraph, and Mint	53	2,292,961
Salaries and Expenses of Civil Departments	65	12,243,689
Miscellaneous Civil Charges	87	4,634,598
Famine Relief and Insurance	99	1,500,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	103	632,055
Railway Revenue Account	105	14,415,797
Irrigation	115	2,303,747
Buildings and Roads	137	4,485,276
Army Services	155	20,097,779
TOTAL	...	76,742,041
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year (£ 731,242)		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances (£ 207,360)		
	169	523,882
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		77,265,923
Expenditure not charged to Revenue—		
Capital Outlay on Railways and Irrigation Works	173	5,275,364
Capital Charge involved in Redemption of Liabilities	173	1,086,045
Debt, Deposits, and Advances—		
Unfunded Debt (net discharged)	191	3,283,959
Secretary of State's Bills paid	216	10,992,746
TOTAL DISBURSEMENTS		97,904,037
Balance on March 31st—India (£ 12,754,478)		
England (£ 4,726,585)	217	17,481,063
GRAND TOTAL £		115,385,100

	£
Revenue	74,464,197
Expenditure chargeable thereon	77,265,923
Deficit	2,801,726

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[£1 is recorded for every 10 rupees, in respect of

HEADS OF REVENUE	Number of Account	Page.	India, (a) General.	Central Provinces	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			£	£	£	£	
Land Revenue	13A	27	113,255	605,994	1,058,357	422,969	1
Opium	14A	30	185	21,933	27,631	41,946	2
Salt	15A	31	1,105,965	30,375	19,386	.	3
Stamps	16	34	39,600	137,024	93,756	78,272	4
Excise	17	35	62,769	252,289	210,595	217,635	5
Provincial Rates	18	36	8,854	79,597	71,579	50,880	6
Customs	19A	37	...	...	575,304	...	7
Assessed Taxes	20	39	106	23,207	..	5	8
Forest	21	40	11,829	103,690	202,386	19,665	9
Registration	22	42	1,389	7,253	2,423	3,465	10
Tributes from Native States	23	43	218,256	12,887	..	10	11
TOTAL			1,562,208	1,274,249	2,261,417	834,847	12
Interest:	24	46	311,085	1,299	2,127	825	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	80,339	44,621	34,055	26,292	14
Telegraph	28	56	581,357	...		...	15
Mint	29	62	76,365	...	...	...	16
TOTAL			738,061	44,621	34,055	26,292	17
Receipts by Civil Departments:							
Law and Justice	31A	69	53,342	45,032	46,824	14,220	18
Police	32	73	6,698	20,042	3,905	11,836	19
Marine	33A	74	81,522	...	27,509	325	20
Education	34	79	1,593	14,971	4,163	3,908	21
Medical	36A	81	312	1,020	921	127	22
Scientific and other Minor Departments	38A	84	13,423	1,310	265	5,183	23
TOTAL			156,890	82,375	83,587	35,599	24
Miscellaneous:							
Receipts in aid of Superannuation, &c	41A	91	115,007	1,980	1,910	1,481	25
Stationery and Printing	42A	93	6,757	1,872	501	280	26
Exchange	43	95	264,378		..	...	27
Miscellaneous	44	96	42,880	9,174	11,530	4,678	28
TOTAL			429,022	13,026	13,941	6,439	29
Railways:							
State Railways (gross Earnings)	51	106	6,410,358	214,394	233,585	3,625	30
Guaranteed Companies (net Traffic Receipts)	51	106	3,725,075	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	56	112	...	.	...	...	32
TOTAL			10,135,433	214,394	233,585	3,625	33
Irrigation:							
Major Works: Direct Receipts	58	116	...	...	...	...	34
,, ,, Portion of Land Revenue due to Irrigation	13A	27	..	..		...	35
Minor Works and Navigation	61	122	1,441	. .	3,820	..	36
TOTAL			1,441	...	3,820		37
Buildings and Roads:							
Military Works	63	138	22,782	247	833	277	38
Civil Works	63	138	9,408	15,737	10,295	13 375	39
TOTAL			32,190	15,984	11,128	13,652	40
Receipts by Military Department:							
Army. Effective	65	156	471,680	...	...	...	41
,, Non-Effective	65	156	22,953	...	.	..	42
TOTAL			494,633			...	43
Total Revenues			13 860,963	1,645 948	2,643,600	921,279	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere,

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England,

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1886.

transactions *in India*, including those of "Exchange"]

Number of Item	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*b*)	GRAND TOTAL
	£	£	£	£	£	£	£	£	£
1	3,856,175	5,684,484	2,128,840	4,521,222	4,201,075	22,592,371	...	...	22,592,371
2	6,356,403	42,521	...	..	2,451,896	8,942,515	...		8,942,515
3	1,909,968	...	...	1,448,227	1,831,207	6,345,128	...	.	6,345,128
4	1,325,806	621,798	333,907	589,950	443,061	3,663,174	...	...	3,663,174
5	958,469	535,891	130,984	882,992	909,512	4,152,136	...	...	4,152,136
6	790,856	659,375	360,293	681,984	256,897	2,960,315	...	...	2,960,315
7	325,882	...	...	93,366	205,424	1,199,976	...	...	1,199,976
8	153,385	119,326	37,999	43,368	125,638	503,034	...	...	503,034
9	59,743	146,149	85,042	119,865	336,629	1,084,998	832	262	1,086,092
10	109,386	35,007	17,862	92,635	38,586	308,006	...	...	308,006
11	.	...	28,107	344,643	85,675	689,578	...	...	689,578
12	15,846,073	7,844,551	3,123,034	8,818,252	10,876,600	52,441,231	832	262	52,442,325
13	87,534	20,155	17,718	63,929	182,298	686,970	9,136	2,876	698,982
14	246,116	153,373	161,776	176,959	189,555	1,113,086	...	...	1,113,086
15	5	..	...	...	369	581,731	35,560	11,193	628,484
16	...	...	...	...	147,925	224,290	...	...	224,290
17	246,121	153,373	161,776	176,959	337,849	1,919,107	35,560	11,193	1,965,860
18	152,763	97,354	62,282	53 930	51,962	577,709	...	...	577,709
19	69,063	36,707	68,048	30,703	74,009	341,011	...	...	321,011
20	85,100	...	...	402	5,574	200,432	.	...	200,432
21	52,431	17,248	8,455	29,345	68,626	200,740	...	...	200,740
22	14,627	10,201	3,953	12,825	6,993	50,979	2,537	799	54,315
23	14,720	9,142	8,741	17,071	3,164	73,019	137	43	73,199
24	388,704	170,652	151,479	144,276	210,328	1,423,890	2,674	842	1,427,406
25	20 999	13,455	10,034	37,446	49,421	251,733	125,330	39,450	416,513
26	19,397	4,289	5,963	10,376	6,255	55,690	...	...	55,690
27	..	..	...	..	...	264,378	...	...	264,378
28	88,380	36,005	32,521	62,530	45,251	332,949	6,297	1,982	341,228
29	128,776	53,749	48,518	110,352	100,927	904,750	131,627	41,432	1,077,809
30	956,996	108,862	1,837,208	...	193,560	9,958,588	230	72	9,958,890
31	..	...	...	...	...	3,725,075	...	...	3,725,075
32	...	119	...	...	...	119	...	...	119
33	956,996	108,981	1,837,208	..	193,560	13,683,782	230	72	13,684,084
34	158,493	438,378	215,061	23,730	29,111	864,773	...	...	864,773
35	..	87,237	41,041	380,520	53,809	562,607	...	...	562,607
36	105,352	12,726	16,942	7,702	12,915	160,898	...	...	160,898
37	263,845	538,341	273,044	411,952	95,835	1,588,278	...	...	1,588,278
38	811	88	707	2,588	12,825	41,158	...	.	41,158
39	74,734	114,838	59,068	85,823	165,177	548,455	19,751	6,217	574 423
40	75,545	114,926	59,775	88,411	178,002	589,613	19,751	6,217	615,581
41	...	.	...	178,686	188,444	838,810	56,168	17,680	912 658
42	...	...		14,153	10,037	47,143	3,096	975	51 214
43	.			192,839	198,481	885,953	59,264	18,655	963,872
44	17,993,594	9,004,728	5,672,552	10,006,970	12,373,880	74,123,574	259,074	81,549	74,464,197

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India
the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			£	£	£	£	
Refunds and Drawbacks (*b*)	11	25	1,123	2,718	16,343	1,821	1
Assignments and Compensations (*c*)	12	26	310,928	12,437	...	3,152	2
Charges in respect of collection, *viz.*:—							
Land Revenue	13B	28	47,929	120,111	203,961	93,506	3
Opium (including cost of Production)	14C	31	1,317	...	...	...	4
Salt (including cost of Production)	15B	32	122,043	...	280	...	5
Stamps	16	34	—40,153	4,510	2,302	3,442	6
Excise	17	35	1,291	6,830	4,265	646	7
Provincial Rates	18	36	...	...	3,655	520	8
Customs	19B	38	...	...	17,211	...	9
Assessed Taxes	20	39	...	29	...	...	10
Forest	21	40	19,081	44,469	114,675	21,099	11
Registration	22	42	615	4,058	1,390	1,906	12
TOTAL			464,174	195,162	364,082	126,092	13
Interest:							
Interest on Debt,* other than that charged to Railways and Irrigation Works	25	48	656,803	772	...	29	14
Interest on other Obligations	26	50	264,505	1,425	704	597	15
TOTAL			921,308	2,197	704	626	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	81,147	43,737	38,337	30,471	17
Telegraph	28	56	520,011	...	...	..	18
Mint	29	62	47,860	...	...	...	19
TOTAL			649,018	43,737	38,337	30,471	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	468,118	42,459	50,931	22,496	21
Law and Justice	31B	70	165,333	118,859	179,104	60,929	22
Police	32	73	52,268	137,593	240,623	93,549	23
Marine (including River Navigation)	33B	75	209,244	...	28,560	7,344	24
Education	34	79	17,671	61,270	46,960	30,780	25
Ecclesiastical	35	80	17,458	4,397	6,302	1,947	26
Medical	36B	81	18,411	31,201	23,175	17,150	27
Political	37	82	873,037	1,251	3,058	5,969	28
Scientific and other Minor Departments	38B	85	258,833	7,730	8,661	6,172	29
TOTAL			2,080,373	404,760	587,374	246,336	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	165,233	32,142	3,042	2,647	31
Civil Furlough and Absentee Allowances	40	90	293	...	...	...	32
Superannuation Allowances & Pensions	41B	92	96,163	14,628	17,422	5,739	33
Stationery and Printing	42B	93	—71,431	14,284	17,375	5,990	34
Miscellaneous	45	97	31,478	6,141	6,841	7,230	35
TOTAL			221,736	67,195	44,680	21,606	36
Famine Relief and Insurance:							
Famine Relief	46	100	...	...	...	...	37
Construction of Protective Railways	47	100	...	...	...	...	38
Construction of Protective Irrigation Works	48	101	...	...	...	...	39
Reduction of Debt	49	102	683,498	...	...	...	40
TOTAL			683,498	...	...	...	41
Carried forward			5,020,107	713,051	1,035,177	425,131	42

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" is distributed as follows:

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	663,650
Under Railway Revenue Account	2,181,875
Under Irrigation	964,847
	3,810,372

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1886.

transactions *in India* including those of "Exchange."]

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£
1	57,061	18,548	9,982	25,263	73,315	206,174	...	...	206,174
2	6,287	6,340	19,210	117,316	920,867	1,396,537	...	...	1,396,537
3	351,691	815,158	326,312	767,707	687,480	3,413,855	332	105	3,414,292
4	3,047,429	...	...	...	2,735	3,051,481	4,710	1,483	3,057,674
5	3,674	...	...	126,199	147,158	399,354	1,722	542	401,618
6	49,243	14,415	14,369	16,002	20,017	84,147	48,543	15,280	147,970
7	32,264	10,633	5,820	35,338	26,120	123,207	886	279	124,372
8	20,675	648	15,977	...	5,582	47,057	...	..	47,957
9	49,016	...	...	16,536	47,956	130,719	...	...	130,719
10	9,044	631	112	666	1,989	12,471	..	...	12,471
11	37,037	97,181	67,539	93,074	182,954	677,109	2,950	929	680,988
12	60,137	19,307	9,903	58,095	29,995	185,406	...	...	185,406
13	3,723,558	982,861	469,224	1,256,196	2,146,168	9,727,517	59,143	18,618	9,805,278
14	906	2,241	1,050	831	1,018	663,650	2,428,948	764,563	3,857,161
15	16,657	3,301	4,142	98,586	83,395	473,312	295	93	473,700
16	17,563	5,542	5,192	99,417	84,413	1,136,962	2,429,243	764,656	4,330,861
17	387,631	145,423	138,357	123,654	175,613	1,164,370	105,139	33,095	1,302,604
18	64	...	...	...	510	520,585	267,861	84,315	872,761
19	...	...	...	...	40,467	88,327	22,262	7,007	117,596
20	387,695	145,423	138,357	123,654	216,590	1,773,282	395,262	124,417	2,292,961
21	198,241	161,704	122,379	148,036	173,310	1,387,674	262,582	82,653	1,732,909
22	973,943	524,570	348,641	470,251	509,196	3,350,826	1,109	349	3,352,284
23	486,531	635,847	328,811	380,751	496,751	2,852,724	...	...	2,852,724
24	82,907	...	...	2,278	6,136	336,469	143,166	45,065	524,700
25	329,453	172,040	118,808	199,629	265,985	1,242,596	381	120	1,248,097
26	19,899	24,756	21,827	33,938	32,521	163,045	609	192	163,846
27	143,974	109,494	79,928	169,468	143,372	736,173	8,667	2,728	747,568
28	2,940	12,789	105,300	22,699	80,478	1,107,521	32,859	10,343	1,150,723
29	38,880	31,535	22,150	39,253	40,916	454,130	16,511	5,197	475,838
30	2,276,768	1,672,735	1,147,844	1,466,303	1,748,665	11,631,158	465,884	146,647	12,243,689
31	100,598	87,501	44,105	100,629	87,839	623,736	22,062	6,944	652,742
32	2,643	90	...	219	1,344	4,589	196,191	61,755	262,535
33	125,239	132,286	61,471	337,991	130,734	928,673	1,506,051	474,062	2,908,786
34	183,782	55,540	41,200	102,453	63,504	412,697	74,537	23,462	510,696
35	52,604	20,432	13,124	79,090	48,644	265,584	31,378	9,877	306,839
36	464,866	295,849	159,900	620,382	332,065	2,228,279	1,830,219	576,100	4,634,598
37	12,384	...	37	27,814	460	40,695	...	...	40,695
38	250,000	...	...	339,000	...	589,000	...	...	589,000
39	8,200	52,801	11,964	34,320	79,522	186,807	...	...	186,807
40	...	...	...	...	...	683,498	...	...	683,498
41	270,584	52,801	12,001	401,134	79,982	1,500,000	...	...	1,500,000
42	7,141,034	3,155,211	1,932,518	3,967,086	4,607,883	27,997,198	5,179,751	1,630,438	34,807,387

(b) *See* Note at head of Account No. 11, page 25. (c) *See* Note at head of Account No. 12, page 26.

for further details, see page 49.

England	Exchange.	Total.
2,428,948	764,563	3,857,161
366,155	115,955	2,663,285
..	...	96,847
2,795,103	879,818	7,485,293

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[£1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma	Assam.	Number of Item
			£	£	£	£	
Brought forward from page 6			5,020,107	713,051	1,035,177	425,131	1
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance).	50	104	...	...	...	30,179	2
Railway Revenue Account—							
State Railways. Working Expenses	51	106	2,802,679	155,564	174,769	4,229	3
Interest on Debt	25	48	1,800,820	41,221	111,973	...	4
Annuities in purchase of Railways.	52A & B	110	...	...	...	...	5
Interest on Capital deposited by Companies	53	110	...	...	...	...	6
Guaranteed Companies: Surplus Profits, Land and Supervision	52	108	410,651	50	...	...	7
Interest	52	108	49,767	...	...	...	8
Subsidized Companies · Land, &c.	56A	112	...	...	...	10,044	9
Miscellaneous Railway Expenditure	57	113	39,887	...	84	22,814	10
TOTAL			5,103,804	196,835	286,826	37,087	11
Irrigation—							
Major Works Working Expenses	59	117	...	...	...	...	12
Interest on Debt	25	48	486,558	.		...	13
Minor Works and Navigation	62	127	7,312	...	39,947	....	14
TOTAL			493,870	...	39,947	...	15
Buildings and Roads—							
Military Works	64	141	636,578	14,714	47,672	16,789	16
Civil Works	64	141	153,509	152,187	164,456	124,011	17
TOTAL			790,087	166,901	212,128	140,800	18
Army Services—							
Army. Effective	65	156	8,654,985	..	...	...	19
„ Non-Effective	65	156	386,304	...	...	...	20
TOTAL			9,041,289	...	...	...	21
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.			20,449,157	1,076,787	1,574,078	633,197	22
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	69	172	3,135	33,141	...	24,863	23
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	69	172	...	...	*11,935*	...	24
Total Expenditure charged against Revenue			20,452,292	1,109,928	1,562,143	658,060	25
Expenditure not charged to Revenue—							
Capital Outlay on Railways and Irrigation Works:							
State Railways	70	174	*—85,741*	57,191	70,058	...	26
Irrigation Works	70	174	...	...	...	...	27
TOTAL			*—85,741*	57,191	70,058	...	28
Capital Charge involved in Redemption of Liabilities	73	181	..	...	...	...	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1886—*continued.*

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL
	£	£	£	£	£	£	£	£	£
1	7,141,034	3,155,211	1,932,518	3,967,086	4,607,883	27,997,198	5,179,751	1,630,438	34,807,387
2	2,158	99,718	500,000	...	...	632,055	...	...	632,055
3	657,276	87,771	869,822	...	149,982	4,902,092		...	4,902,092
4	190,731	17,310	19,820	...	...	2,181,875	366,155	115,255	2,663,285
5	..	...	...	...	...	...	1,324,031	416,767	1,740,798
6	...	...	...	...	289	289	(*b*) 195,886	61,659	257,834
7	1,741	20,620	8,604	24,911	10,105	476,682	...		476,682
8	...	...	...	...	..	49,767	3,180,735	1,001,205	4,231,707
9	12,669	21,412	...	..	...	44,125	.	...	44,125
10	24,654	199	6,765	3,853	1,018	99,274	...	...	99,274
11	887,071	147,312	905,011	28,764	161,394	7,754,104	5,066,807	1,594,886	14,415,797
12	115,342	212,002	124,288	112,662	28,856	593,150	...	...	593,150
13	224,919	253,370	...	...	...	964,847	...	...	964,847
14	160,464	21,442	54,949	303,928	157,118	745,160	449	141	745,750
15	500,725	486,814	179,237	416,590	185,974	2,303,157	449	141	2,303,747
16	2,370	7,940	18,284	44,501	171,567	960,415	6,469	2,036	968,920
17	719,756	572,761	389,384	594,454	551,336	3,421,854	71,877	22,625	3,516,356
18	722,126	580,701	407,668	638,955	722,903	4,382,269	78,346	24,661	4,485,276
19	...	...	...	3,066,417	2,692,888	14,414,290	1,996,069	628,305	17,038,664
20	...	...	...	296,662	149,832	832,798	1,693,311	533,006	3,059,115
21	...	...	.	3,363,079	2,842,720	15,247,088	3,689,380	1,161,311	20,097,779
22	9,253,114	4,469,756	3,924,434	8,414,474	8,520,874	58,315,871	14,014,733	4,411,437	76,742,041
23	62,672	...	35,101	212,774	359,556	731,242	...	...	731,242
24	...	*195,425*	...	...		*207,360*	...	...	*207,360*
25	9,315,786	4,274,331	3,959,535	8,627,248	8,880,430	58,839,753	14,014,733	4,411,437	77,265,923
26	307,948	*-212,665*	1,982,625	243,490	196	2,363,102	1,787,175	562,551	4,712,828
27	63,849	95,150	207,147	142,949	44,771	553,866	6,594	2,076	562,536
28	371,797	*—117,515*	2,189,772	386,439	44,967	2,916,968	1 793,769	564,627	5,275,364
29	...	...	..	..	..	....	1,086,045	...	1,086,045

(*a*) *See* foot-note (*b*) to Account No. 2.

(*b*) Includes interest on subscribed Capital of Southern Mahratta, Indian Midland and Bengal Central Railways

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1886.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues—			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	126	206	332
Opium	4,710	...	4,710
Salt	1,722	...	1,722
Stamps	48,543	...	48,543
Excise	886	...	886
Provincial Rates		...	...
Customs	...	..	...
Assessed Taxes	...	...	...
Forest	3	2,947	2,950
Registration	...	...	...
TOTAL	55,990	3,153	59,143
Interest—			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,428,948	2,428,948
Interest on other Obligations	...	295	295
TOTAL	...	2,429,243	2,429,243
Post Office, Telegraph, and Mint—			
Post Office	37,139	68,000	105,139
Telegraph	145,437	122,424	267,861
Mint	21,904	358	22,262
TOTAL	204,480	190,782	395,262
Salaries and Expenses of Civil Departments—			
General Administration	20,984	241,598	262,582
Law and Justice	159	950	1,109
Police		...	...
Marine (including River Navigation)	69,062	74,104	143,166
Education	...	381	381
Ecclesiastical	...	609	609
Medical	...	8,667	8,667
Political	293	32,566	32,859
Scientific and other Minor Departments	7,278	9,233	16,511
TOTAL	97,776	368,108	465,884
Miscellaneous Civil Charges—			
Territorial and Political Pensions	...	22,062	22,062
Civil Furlough and Absentee Allowances	...	196,191	196,191
Superannuation Allowances and Pensions	...	1,506,051	1,506,051
Stationery and Printing	67,294	7,243	74,537
Miscellaneous		31,378	31,378
TOTAL	67,294	1,762,925	1,830,219
Carried forward	425,540	4,754,211	5,179,751

No. 4.—STATEMENT showing the details of Expenditure in England, for the Year ended 31st March 1886—*continued*.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	425,540	4,754,211	5,179,751
Famine Relief and Insurance—			
Famine Relief	...	...	...
Construction of Protective Railways	...	...	...
Construction of Protective Irrigation Works	...	...	...
Reduction of Debt	...	...	...
TOTAL	...	...	...
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account—			
State Railways: Working Expenses	...	...	...
Interest on Debt	...	366,155	366,155
Annuities in purchase of Railways	...	1,324,031	1,324,031
Interest on Capital deposited by Companies	...	195,886	195,886
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...
Interest	...	3,180,735	3,180,735
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,066,807	5,066,807
Irrigation—			
Major Works: Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	449	...	449
TOTAL	449	...	449
Buildings and Roads—			
Military Works	6,469	...	6,469
Civil Works	47	71,830	71,877
TOTAL	6,516	71,830	78,346
Army Services—			
Army: Effective	929,642	1,066,427	1,996,069
„ Non-Effective	...	1,693,311	1,693,311
TOTAL	929,642	2,759,738	3,689,380
Total Expenditure charged against Revenue	1,362,147	12,652,586	14,014,733
Expenditure not charged to Revenue—			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,776,590	10,584	1,787,175
Irrigation Works	4,450	2,144	6,594
TOTAL	1,781,041	12,728	1,793,769
Capital Charge involved in Redemption of Liabilities	...	1,086,045	1,086,045

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7, and 8 for Imperial, Provincial and Local, respectively.	India.			Total.
	Imperial.	Provincial.	Local.	
	£	£	£	£
Principal Heads of Revenue—				
Land Revenue	13,450,572	9,011,436	130,363	22,592,371
Opium	8,942,515	..	...	8,942,515
Salt	6,317,754	27,374	..	6,345,128
Stamps	1,851,387	1,811,787	...	3,663,174
Excise	2,105,266	2,043,739	3,131	4,152,136
Provincial Rates	1,632	638,288	2,320,395	2,960,315
Customs	1,020,624	179,352	..	1,199,976
Assessed Taxes	251,599	251,435	...	503,034
Forest	490,983	594,015	...	1,084,998
Registration	154,697	153,309	...	308,006
Tributes from Native States	689,578	...	...	689,578
TOTAL	35,276,607	14,710,735	2,453,889	52,441,231
Interest	654,146	15,653	17,171	686,970
Post Office, Telegraph, and Mint—				
Post Office	1,108,849	2,986	1,251	1,113,086
Telegraph	581,357	374		581,731
Mint	224,290	...	...	224,290
TOTAL	1,914,496	3,360	1,251	1,919,107
Receipts by Civil Departments—				
Law and Justice	54,999	522,692	18	577,709
Police	6,331	297,594	17,086	321,011
Marine	86,040	114,220	172	200,432
Education	1,030	136,471	63,239	200,740
Medical	1	38,396	12,582	50,979
Scientific and other Minor Departments	13,254	50,731	9,034	73,019
TOTAL	161,655	1,160,104	102,131	1,423,890
Miscellaneous—				
Receipts in aid of Superannuation, &c.	221,587	30,052	94	251,733
Stationery and Printing	7,121	48,569	...	55,690
Exchange	264,378	...	...	264,378
Miscellaneous	69,673	128,555	134,721	332,949
TOTAL	562,759	207,176	134,815	904,750
Railways—				
State Railways (gross Earnings)	8,988,902	969,686	...	9,958,588
Guaranteed Companies (net Traffic Receipts)	3,725,075	...	..	3,725,075
Subsidized Companies (Repayment of Advances of Interest)	...	119	...	119
TOTAL	12,713,977	969,805	...	13,683,782
Irrigation—				
Major Works: Direct Receipts	267,902	596,871	...	864,773
Portion of Land Revenue due to Irrigation	562,607	..	..	562,607
Minor Works and Navigation	29,956	129,474	1,468	160,898
TOTAL	860,465	726,345	1,468	1,588,278
Buildings and Roads—				
Military Works	41,158	...	...	41,158
Civil Works	7,238	393,237	147,980	548,455
TOTAL	48,396	393,237	147,980	589,613
Receipts by Military Department—				
Army: Effective	838,810	...	...	838,810
„ Non-Effective	47,143	...	...	47,143
TOTAL	885,953	...	...	885,953
GRAND TOTAL, REVENUE £	53,078,454	18,186,415	2,858,705	74,123,574

Divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1886.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	£	£	£	£
Direct Demands on the Revenues—				
Refunds and Drawbacks	128,715	73,401	4,058	206,174
Assignments and Compensations	584,567	811,970	...	1,396,537
Charges in respect of Collection, *viz.*—				
Land Revenue	277,760	2,691,676	444,419	3,413,855
Opium (including cost of Production)	3,051,481	...	...	3,051,481
Salt (including cost of Production)	307,341	92,013	...	399,354
Stamps	21,997	62,150	...	84,147
Excise	61,464	60,958	785	123,207
Provincial Rates	...	20,166	26,891	47,057
Customs	...	130,719	...	130,719
Assessed Taxes	6,379	6,092	...	12,471
Forest	301,559	375,550	...	677,109
Registration	93,011	92,395	...	185,406
TOTAL	4,834,274	4,417,090	476,153	9,727,517
Interest—				
Interest on Debt, other than that charged to Railways and Irrigation Works	663,650	...	...	663,650
Interest on other Obligations	470,498	...	2,814	473,312
TOTAL	1,134,148	...	2,814	1,136,962
Post Office, Telegraph, and Mint—				
Post Office	1,056,829	41,443	66,098	1,164,370
Telegraph	520,011	574	...	520,585
Mint	88,327	...	...	88,327
TOTAL	1,665,167	42,017	66,098	1,773,282
Salaries and Expenses of Civil Departments—				
General Administration	626,710	709,545	51,419	1,387,674
Law and Justice	165,769	3,184,971	86	3,350,826
Police	95,142	2,476,153	281,429	2,852,724
Marine (including River Navigation)	209,268	125,783	1,418	336,469
Education	16,219	795,089	431,288	1,242,596
Ecclesiastical	163,045	...	...	163,045
Medical	16,091	569,745	150,337	736,173
Political	1,107,387	18	116	1,107,521
Scientific and other Minor Departments	265,814	155,065	33,251	454,130
TOTAL	2,665,445	8,016,369	949,344	11,631,158
Miscellaneous Civil Charges—				
Territorial and Political Pensions	623,736	...	...	623,736
Civil Furlough and Absentee Allowances	4,589	...	...	4,589
Superannuation Allowances and Pensions	347,213	572,944	1,516	921,673
Stationery and Printing	28,329	379,667	4,701	412,697
Miscellaneous	50,802	138,366	76,416	265,584
TOTAL	1,054,669	1,090,977	82,633	2,228,279
Famine Relief and Insurance—				
Famine Relief	37	40,658	...	40,695
Construction of Protective Railways	589,000	...	...	589,000
Construction of Protective Irrigation Works	186,807	...	...	186,807
Reduction of Debt	683,498	...	...	683,498
TOTAL	1,459,342	40,658	...	1,500,000
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	500,000	132,055	...	632,055
Railway Revenue Account—				
State Railways: Working Expenses	4,212,521	689,571	...	4,902,092
Interest on Debt	1,800,820	381,055	...	2,181,875
Interest on Capital deposited by Companies	289	...	...	289
Guaranteed Companies: Surplus Profits, Land and Supervision	476,682	...	...	476,682
Interest	49,767	...	...	49,767
Subsidized Companies: Land, &c.	27,276	16,849	...	44,125
Miscellaneous Railway Expenditure	91,235	8,039	...	99,274
TOTAL	6,658,590	1,095,514	...	7,754,104
Irrigation—				
Major Works: Working Expenses	266,014	327,136	...	593,150
Interest on Debt	486,558	478,289	...	964,847
Minor Works and Navigation	512,471	229,584	3,105	745,160
TOTAL	1,265,043	1,035,009	3,105	2,303,157
Buildings and Roads—				
Military Works	960,415	...	...	960,415
Civil Works	350,452	1,708,305	1,363,097	3,421,854
TOTAL	1,310,867	1,708,305	1,363,097	4,382,269
Army Services—				
Army: Effective	14,414,290	...	...	14,414,290
„ Non-Effective	832,798	...	...	832,798
TOTAL	15,247,088	...	...	15,247,088
Add—Portion of Allotments to Provincial Governments not spent by them in the year	37,794,633	17,577,994	2,943,244	58,315,871
	...	+375,211	+148,671	+523,882
GRAND TOTAL, EXPENDITURE £	37,794,633	17,953,205	3,091,915	58,839,753

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	113,242	313,324	594,281	153,445	2,560,145	4,254,760	1,189,146	2,984,350	1,287,879	13,450,572
Opium	185	21,933	27,631	41,946	6,356,403	42,521			2,451,896	8,942,515
Salt	1,105,965	30,375	13,020	.	1,899,821	.		1,439,098	1,829,475	6,317,754
Stamps	39,600	68,512	40,878	39,136	662,903	370 899	166,953	294,975	221,531	1,851,387
Excise	61,025	126,144	104,856	108,818	479,234	267,945	65,492	441,496	450,256	2,105,266
Provincial Rates	1,632	..				...	...	...	.	1,632
Customs	...	.	408,558	...	320,764	...	...	91,106	200,196	1,020,624
Assessed Taxes	106	11,603	. .	5	76,705	59,663	19,002	21,695	62,820	251,599
Forest	11,829	51,845	103,693	9,833	29,872	73,075	42,521	...	168,315	490,983
Registration	1,389	3,627	1,211	1,732	54,693	17,504	8,931	46,317	19,293	154,697
Tributes from Native States	218,256	12,887	. .	10	...	...	28,107	344,643	85,675	689,578
TOTAL	1,553,229	640,250	1,300,128	354,925	12,440,540	5,026,367	1,520,152	5,663,680	6,777,336	35,276,607
Interest	310,867	1,060	2,127	769	74,685	15,854	16,978	55,953	175,853	654,146
Post Office, Telegraph, and Mint—										
Post Office	80,339	44,621	34,048	26,292	244,872	153,373	158,950	176,959	189,395	1,108,849
Telegraph	581,357	..		..	...	. .		...	...	581,357
Mint	76,365	.	.	..	..	.	.	...	147,925	224,290
TOTAL	738,061	44,621	34,048	26,292	244,872	153,373	158,950	176,959	337,320	1,914,496
Receipts by Civil Departments—										
Law and Justice	53,324	.	1,675	...	...	...	...	...	...	54,999
Police	6,159		172	...	...	...	...	...	...	6,331
Marine	81,522	..	4,518	...	..	. .	...	...	...	86,040
Education	1,030		...	...	...	.	...	...	...	1,030
Medical	1		. .	..	. .	.	...		...	1
Scientific and other Minor Departments	13,254		...	. .	..	...	.	...	...	13,254
TOTAL	155,290	...	6,365	..		...	. ...	.	...	161,655
Miscellaneous—										
Receipts in aid of Superannuation, &c.	115,007	1,343	1,248	986	15,734	12,071	5,558	35,016	34,624	221,587
Stationery and Printing	6,757	17	77	21	..	249		..	...	7,121
Exchange	264,378	...	. .	.	.		...	...	...	264,378
Miscellaneous	34,850	45	900	123	11,762	534	137	2,091	19,231	69,673
TOTAL	420,992	1,405	2,225	1,130	27,496	12,854	5,695	37,107	53,855	562,759
Railways—										
State Railways (gross Earnings)	6,410,358	67,045	.		509,716	.	1,808,223		193,560	8,988,902
Guaranteed Companies (net Traffic Receipts)	3,725,075			...		...		...		3,725,075
Subsidized Companies (Repayment of Advances of Interest)		..	.	...				...	...	.
TOTAL	10,135,433	67,045	...	. .	509,716	...	1,808,223	. .	193,560	12,713,977
Irrigation—										
Major Works: Direct Receipts	...	...		...	.	...	215,061	23,730	29,111	267,902
Portion of Land Revenue due to Irrigation	...		.	..		87,237	41,041	380,520	53,809	562,607
Minor Works and Navigation	1,441	.	. .		680		13,116	1,804	12,915	29,956
TOTAL	1,441				680	87,237	269,218	406,054	95,835	860,465
Buildings and Roads—										
Military Works	22,782	247	833	277	811	88	707	2,588	12,825	41,158
Civil Works	7,206	. .	..	..	32	...		..	.	7,238
TOTAL	29,988	247	833	277	843	88	707	2,588	12,825	48,396
Receipts by Military Department—										
Army Effective	471,680	. .	...	..	...	...		178,686	188,444	838,810
„ Non-Effective	22,953	. ...	. ...					14,153	10,037	47,143
TOTAL	494,633	...	...	...	..		...	192,839	198,481	885,953
TOTAL, IMPERIAL REVENUE £	13,839,934	754,628	1,345,726	383,393	13,298,832	5,295,773	3,779,923	6,535,180	7,845,065	53,078,454

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	1,123	1,346	10,514	729	42,338	9,533	5,384	14,669	43,079	128,715
Assignments and Compensations	310,928	12,437	...	3,152	6,287	6,340	19,210	117,316	108,897	584,567
Charges in respect of Collection, *viz.*—										
Land Revenue	47,929	10,674	86,692	16,531	14,961	69,334	31,639	...	...	277,760
Opium (including cost of Production)	1,317	...	...	...	3,047,429	...	...	...	2,735	3,051,481
Salt (including cost of Production)	122,043	...	...	...	1,861	...	...	126,199	57,238	307,341
Stamps	—40,153	2,255	1,151	1,721	24,622	7,207	7,185	8,001	10,008	21,997
Excise	506	3,415	2,132	323	16,134	5,317	2,910	17,669	13,060	61,464
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	15	...	...	4,666	315	56	333	994	6,379
Forest	19,081	22,234	57,338	10,549	18,519	48,591	33,770	...	91,477	301,559
Registration	645	2,029	695	953	30,069	9,054	4,951	29,048	14,997	93,011
TOTAL	463,389	54,405	158,522	33,958	3,206,884	156,291	105,105	313,235	342,485	4,834,274
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	656,803	772	...	29	906	2,241	1,050	831	1,018	663,650
Interest on other Obligations	264,505	1,425	704	597	16,657	3,301	4,142	97,533	81,634	470,498
TOTAL	921,308	2,197	704	626	17,563	5,542	5,192	98,364	82,652	1,134,148
Post Office, Telegraph, and Mint—										
Post Office	81,074	38,746	26,169	27,495	354,601	126,375	124,379	112,969	165,021	1,056,829
Telegraph	520,011	...	...		...	...	...	...	...	520,011
Mint	47,860	...	...	...	...	...	...	...	40,467	88,327
TOTAL	648,945	38,746	26,169	27,495	354,601	126,375	124,379	112,969	205,488	1,665,167
Salaries and Expenses of Civil Departments—										
General Administration	465,514	5,848	8,953	4,387	26,374	22,573	16,648	30,691	45,722	626,710
Law and Justice	165,247	...	522	...	...	...	...	...	...	165,769
Police	50,329	267	6,831	..	7,773	6,572	16,907	2,778	3,685	95,142
Marine (including River Navigation)	209,244	...	24	..	..	...	...	...	...	209,268
Education	16,219	...	...	...	...	...	...	...	...	16,219
Ecclesiastical	17,458	4,397	6,302	1,947	19,899	24,756	21,827	33,938	32,521	163,045
Medical	15,732	...	359	...	...	..	...	...	...	16,091
Political	872,921	1,251	3,040	5,969	2,940	12,789	105,300	22,699	80,478	1,107,387
Scientific and other Minor Departments	258,268	..	560	...	621	32	1,736	1,529	3,068	265,814
TOTAL	2,070,932	11,763	26,591	12,303	57,607	66,722	162,418	91,635	165,474	2,665,445
Miscellaneous Civil Charges—										
Territorial and Political Pensions	165,233	32,142	3,042	2,647	100,598	87,501	44,105	100,629	87,839	623,736
Civil Furlough and Absentee Allowances	293	...	...	...	2,643	90	...	219	1,344	4,589
Superannuation Allowances and Pensions	96,026	...	10	...	1,278	...	10	242,002	7,887	347,213
Stationery and Printing	—71,431	...	86	...	69,204	...	...	26,697	4,313	28,329
Miscellaneous	30,501	422	1,265	807	4,043	4,047	4,117	3,523	2,077	50,802
TOTAL	220,622	32,564	4,403	3,454	177,826	91,638	48,232	372,470	103,460	1,054,669
Famine Relief and Insurance—										
Famine Relief	...		...	...	...	...	37	...	...	37
Construction of Protective Railways	...	...	...	...	250,000	...	...	339,000	...	589,000
Construction of Protective Irrigation Works	..	...	...	..	8,200	52,801	11,964	34,320	79,522	186,807
Reduction of Debt	683,498	...		...	...			...	...	683,498
TOTAL	683,498		...	...	258,200	52,801	12,001	373,320	79,522	1,459,341
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	...		...	...	...	500,000		...	500,000
Railway Revenue Account—										
State Railways: Working Expenses	2,802,679	60,859	...	...	353,350	...	845,651	...	149,982	4,212,521
Interest on Debt	1,800,820	...	...	...	...	...	...	...	...	1,800,820
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	..	...	...	...	...	...	...	...	289	289
Guaranteed Companies: Surplus Profits, Land and Supervision	410,651	50	...	...	1,741	20,620	8,604	24,911	10,105	476,682
Interest	49,767	...	...	...	...	...	...		...	49,767
Subsidized Companies:— Land, &c.	...	...	...	...	10,072	17,204	...	...	...	27,276
Miscellaneous Railway Expenditure	30,887	...	87	22,814	21,685	...	6,762	...	...	91,235
TOTAL	5,103,804	60,909	87	22,814	386,848	37,824	861,017	24,911	160,376	6,658,590
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	208	124,288	112,662	28,856	266,014
Interest on Debt	486,558	...	...	...	...	...	...	...	...	486,558
Minor Works and Navigation	7,312	...	...	...	54,155	621	51,539	241,726	157,118	512,471
TOTAL	493,870	...	...	...	54,155	829	175,827	354,388	185,974	1,265,043
Buildings and Roads—										
Military Works	636,578	14,714	47,672	16,789	2,370	7,940	18,284	44,501	171,567	960,415
Civil Works	147,028	3,310	61	2,735	104,970	19,414	54,451	26,586	11,897	350,452
TOTAL	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	183,464	1,310,867
Army Services—										
Army: Effective	8,654,985	...	...	...	...	...	...	3,066,417	2,692,888	14,414,290
,, Non-Effective	386,304	...	...	...	...	...	...	296,662	149,832	832,798
TOTAL	9,041,289	...	...	...	...	...	...	3,363,079	2,842,720	15,247,088
TOTAL, IMPERIAL EXPENDITURE £	20,431,263	218,608	264,209	120,174	4,621,024	565,376	2,066,906	5,155,458	4,351,615	37,794,633

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	£	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue—										
Land Revenue	...	292,670	463,796	269,524	1,296,030	1,429,724	935,913	1,421,644	2,902,135	9,011,436
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	6,366	...	10,147	...	...	9,129	1,732	27,374
Stamps	...	68,512	46,878	39,136	662,903	310,899	166,954	394,975	221,530	1,811,787
Excise	...	126,145	104,352	108,817	479,235	267,946	65,492	441,496	450,256	2,043,739
Provincial Rates	...	16,892	...	9	387,117	165,863	62,822	...	5,585	638,288
Customs	...	...	166,746	...	5,118	...	...	2,260	5,228	179,352
Assessed Taxes	...	11,604	...	...	76,680	59,663	18,997	21,673	62,818	251,435
Forest	...	51,845	98,693	9,832	29,871	73,074	42,521	110,865	168,314	594,015
Registration	...	3,626	1,212	1,733	54,693	17,503	8,931	46,318	19,293	153,309
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	571,294	888,043	429,051	3,001,794	2,324,672	1,301,630	2,357,360	3,836,891	14,710,735
Interest	...	236	...	56	7,334	1,680	740	234	5,373	15,653
Post Office, Telegraph, and Mint—										
Post Office	...	...	...	...	...	...	2,826	...	160	2,986
Telegraph	...	...	...	...	5	...	...	...	369	374
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	5	...	2,826	...	529	3,360
Receipts by Civil Departments—										
Law and Justice	...	45,032	45,149	14,220	152,763	97,354	62,282	53,930	51,962	522,692
Police	...	6,927	1,292	11,836	69,063	36,707	68,048	30,703	73,018	297,594
Marine	...	...	22,819	325	85,100	...	...	402	5,574	114,220
Education	...	14,342	4,083	3,848	52,431	8,230	8,050	17,709	27,778	136,471
Medical	...	512	853	127	14,627	590	3,953	11,297	6,437	38,396
Scientific and other Minor Departments	...	1,025	262	75	11,798	9,099	8,736	17,071	2,665	50,731
TOTAL	...	67,838	74,458	30,431	385,782	151,980	151,069	131,112	167,434	1,160,104
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	637	662	495	5,265	1,384	4,476	2,336	14,797	30,052
Stationery and Printing	...	1,855	424	259	19,397	4,040	5,963	10,376	6,255	48,569
Miscellaneous	...	2,752	2,305	2,981	60,755	19,983	17,216	8,569	13,994	128,555
TOTAL	...	5,244	3,391	3,735	85,417	25,407	27,655	21,281	35,046	207,176
Railways—										
State Railways (gross Earnings)	...	147,349	233,585	3,625	447,280	108,862	28,985	...	...	969,686
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	119	...	...	...	119
TOTAL	...	147,349	233,585	3,625	447,280	108,981	28,985	...	...	969,805
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	158,493	438,378	...	...	...	596,871
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,820	...	103,204	12,726	3,826	5,898	...	129,474
TOTAL	...	...	3,820	...	261,697	451,104	3,826	5,898	...	726,345
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
TOTAL	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
Receipts by Military Department—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
,, Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE £	...	799,306	1,208,012	467,630	4,263,946	3,170,977	1,575,432	2,528,673	4,172,439	18,186,415

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay including Sindh.	TOTAL INDIA.
	£	£	£	£	£	£	£	£	£	£
Direct Demands on the Revenues—										
Refunds and Drawbacks	..	1,342	5,445	1,007	12,892	8,833	4,563	9,083	30,236	73,401
Assignments and Compensations	...	...	...	...	...	...	...	...	811,970	811,970
Charges in respect of Collection, *viz*—										
Land Revenue	.	79,288	117,269	76,975	336,730	745,824	200,366	447,881	687,443	2,691,676
Opium (including cost of Production)	...	...	...	...	...	...	..	...	...	...
Salt (including cost of Production)	...	...	280	...	1,813	...	...	...	89,920	92,013
Stamps	...	2,255	1,151	1,721	24,621	7,208	7,184	8,001	10,009	62,150
Excise	...	3,415	2,133	323	16,132	5,316	2,910	17,669	13,060	60,958
Provincial Rates	...	...	...	...	...	648	13,936	.	5,582	20,166
Customs	...	...	17,211	...	49,016	...	...	16,536	47,956	130,719
Assessed Taxes	...	14	...	...	4,378	316	56	333	995	6,092
Forest	...	22,235	57,337	10,550	18,518	48,590	33,769	93,074	91,477	375,550
Registration	...	2,029	695	953	30,068	9,653	4,952	29,047	14,998	92,395
TOTAL		110,578	201,521	91,529	494,168	826,388	267,636	621,624	1,803,646	4,417,090
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	..	...	...	...	...	...	...	...	.
TOTAL		...	...	...	...	...	...	...	...	...
Post Office, Telegraph, and Mint—										
Post Office	...	4,991	5,834	75	...	...	9,266	10,685	10,592	41,443
Telegraph	...	...	...	...	64	...	...	...	510	574
Mint	...	...	...	...	..	...	...	...	...	...
TOTAL	..	4,991	5,834	75	64	...	9,266	10,685	11,102	42,017
Salaries and Expenses of Civil Departments—										
General Administration	...	33,577	40,525	18,109	158,236	129,490	95,320	106,700	127,588	709,545
Law and Justice	...	118,859	178,582	60,929	973,943	524,570	348,641	470,251	509,196	3,184,971
Police	..	132,778	201,293	93,549	478,758	387,896	311,904	377,973	492,002	2,476,153
Marine (including River Navigation)	..	...	27,118	7,344	82,907	...	...	2,278	6,136	125,783
Education	...	43,773	36,978	16,062	329,453	35,523	69,657	129,862	133,181	795,089
Ecclesiastical	...	..	...	...	...	...	...	...	...	...
Medical	...	26,712	20,649	13,346	143,901	65,886	52,752	118,672	127,827	569,745
Political	...	...	18	...	...	...	...	..	..	18
Scientific and other Minor Departments	...	6,844	7,450	2,561	35,423	29,240	9,835	37,724	25,988	155,065
TOTAL	..	362,543	512,613	212,500	2,202,621	1,172,605	888,109	1,243,460	1,421,918	8,016,369
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	..	...	...	...	...
Superannuation Allowances and Pensions	...	14,549	17,332	5,739	123,927	132,027	61,300	95,226	122,844	572,944
Stationery and Printing	...	14,176	17,289	5,990	111,392	55,540	40,805	76,356	58,119	379,667
Miscellaneous	...	4,800	2,223	1,635	45,173	15,811	6,047	25,266	37,411	138,366
TOTAL	...	33,525	36,844	13,364	280,492	203,378	108,152	196,848	218,374	1,090,977
Famine Relief and Insurance -										
Famine Relief	...	...	...	...	12,384	...	...	27,814	460	40,658
Construction of Protective Railways	...	...	...	...	..	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	..	...	...	...	...	...	...	...
TOTAL	...	...	...	...	12,384	...	...	27,814	460	40,658
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	30,170	2,158	99,718	...	...	...	132,055
Railway Revenue Account—										
State Railways: Working Expenses	...	94,705	174,760	4,229	303,926	87,771	24,171	...	...	689,571
Interest on Debt	...	41,221	111,973	...	190,731	17,310	19,820	...	..	381,055
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	..	...
Guaranteed Companies: Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	..
Subsidized Companies: Land, &c	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	10,044	2,597	4,208	...	...	..	16,849
	...	...	—3	...	2,969	199	3	3,853	1,018	8,039
TOTAL	...	135,926	286,739	14,273	500,223	109,488	43,994	3,853	1,018	1,095,514
Irrigation—										
Major Works: Working Expenses	...	...	...	...	115,342	211,794	...	...	...	327,136
Interest on Debt	...	...	...	...	224,919	253,370	...	...	...	478,289
Minor Works and Navigation	...	...	36,856	...	106,295	20,821	3,410	62,202	...	229,584
TOTAL	..	...	36,856	..	446,556	485,985	3,410	62,202	...	1,035,009
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	..	...	...
Civil Works	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
TOTAL	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
,, Non-Effective	...	...	...	...	...	...	...	...	...	
TOTAL	...	...	...	...	...	...	...	...	...	...
Total	...	776,270	1,210,516	409,443	4,217,138	3,201,060	1,572,187	2,377,590	3,813,790	17,577,994
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+22,080	...	+25,299	+26,777	...	+42,447	+146,692	+291,976	+375,211
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	—180,060	...	...	...	
TOTAL, PROVINCIAL EXPENDITURE	...	798,350	1,210,516	434,742	4,243,915	3,021,000	1,614,634	2,524,282	4,105,766	17,953,205

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India* showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue—	£	£	£	£	£	£	£	£	£	£
Land Revenue	13	...	280	...	...	...	3,781	115,228	11,061	130,363
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	1,744	...	1,387	...	...	...	..	...	...	3,131
Provincial Rates	7,222	62,705	71,579	50,871	403,739	493,512	297,471	681,984	251,312	2,320,395
Customs	...	..	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,979	62,705	73,246	50,871	403,739	493,512	301,252	797,212	262,373	2,453,889
Interest	218	3	...	...	5,515	2,621	...	7,742	1,072	17,171
Post Office, Telegraph, and Mint—										
Post Office	...	...	7	...	1,244	...	...	...	...	1,251
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	7	...	1,244	...	...	...	...	1,251
Receipts by Civil Departments—										
Law and Justice	18	...	..	...	...	...	...	...	...	18
Police	539	13,115	2,441	.	...	...	...	...	991	17,086
Marine	...	...	172	...	...	...	...	...	...	172
Education	563	629	80	60	...	9,018	405	11,636	40,848	63,239
Medical	311	508	68	...	...	9,611	...	1,528	556	12,582
Scientific and other Minor Departments	169	285	3	5,108	2,922	43	5	...	499	9,034
TOTAL	1,600	14,537	2,764	5,168	2,922	18,672	410	13,164	42,894	102,131
Miscellaneous—										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	94	...	94
Stationery and Printing	...	...	...	...	...	...	..	...	...	...
Miscellaneous	8,030	6,377	8,325	1,574	15,863	15,488	15,168	51,870	12,026	134,721
TOTAL	8,030	6,377	8,325	1,574	15,863	15,488	15,168	51,964	12,026	134,815
Railways—										
State Railways (gross Earnings)	...	...	...	...	...	...	...	...	...	...
GuaranteedCompanies(net Traffic Receipts)	...	...	...	...	...	...	..	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	..	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	1,468	...	...	...	...	1,468
TOTAL	...	...	...	...	1,468	...	...	...	...	1,468
Buildings and oads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
TOTAL	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
Receipts by Military Department—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
„ Non-Effective	...	...	...	..		...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE £	21,029	92,014	89,922	70,256	430,816	537,978	317,197	943,117	356,376	2,858,705

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1886.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues—	£	£	£	£	£	£	£	£	£	£
Refunds and Drawbacks	...	30	384	85	1,831	182	35	1,511	...	4,058
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*,—										
Land Revenue	...	30,149	...	...	...	...	94,407	319,826	37	444,419
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	785	...	...	...	...	...	...	...	...	785
Provincial Rates	...	...	3,655	520	20,675	...	2,041	...	...	26,891
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	785	30,179	4,039	605	22,506	182	96,483	321,337	37	476,153
Interest—										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	1,053	1,761	2,814
TOTAL	...	...	...	...	...	...	...	1,053	1,761	2,814
Post Office, Telegraph, and Mint—										
Post Office	73	...	6,334	2,901	33,030	19,048	4,712	...	...	66,098
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	6,334	2,901	33,030	19,048	4,712	...	...	66,098
Salaries and Expenses of Civil Departments—										
General Administration	2,604	3,034	1,453	...	13,631	9,641	10,411	10,645	...	51,419
Law and Justice	86	...	...	...	...	...	...	...	...	86
Police	1,939	4,548	32,499	...	...	241,379	...	...	1,064	281,429
Marine (including River Navigation)	...	...	1,418	...	...	...	...	...	...	1,418
Education	1,452	17,497	9,982	14,118	...	136,517	49,151	69,767	132,804	431,288
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	2,679	4,489	2,167	3,804	73	43,608	27,176	50,796	15,545	150,337
Political	116	...	...	...	...	...	...	...	...	116
Scientific and other Minor Departments	565	886	651	3,611	2,836	2,263	10,579	...	11,860	33,251
TOTAL	9,441	30,454	48,170	21,533	16,540	433,408	97,317	131,208	161,273	949,344
Miscellaneous Civil Charges—										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	137	79	80	...	34	259	161	763	3	1,516
Stationery and Printing	...	108	...	...	3,126	...	395	...	1,072	4,701
Miscellaneous	977	919	3,353	4,788	3,388	574	2,960	50,301	9,156	76,416
TOTAL	1,114	1,106	3,433	4,788	6,548	833	3,516	51,064	10,231	82,633
Famine Relief and Insurance—										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
Reduction of Debt	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Construction of Railways (Charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account—										
State Railways: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt		...	...	...	...	...	...	...	...	...
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Company	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies: Surplus Profits, Land and Provision, Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation—										
Major Works: Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,091	...	14	...	...	...	...	3,105
TOTAL	...	...	3,091	...	14	...	...	...	...	3,105
Buildings and Roads—										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
TOTAL	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
Army Services—										
Army: Effective	...	...	...	...	...	...	...	...	...	...
„ Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Total	17,894	81,909	99,353	103,580	414,952	703,320	285,341	881,426	355,469	2,943,244
Add—Portion of Local Revenue not spent in the year	+3,135	+11,061	...	...	+35,895	...	...	+66,082	+67,580	+148,671
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	..	—11,935	—436	...	—15,365	—7,346	...	...	
TOTAL, LOCAL EXPENDITURE £	21,029	92,970	87,418	103,144	450,847	687,955	277,995	947,508	423,049	3,091,915

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

[£1 is recorded for every 10 rupees, in respect of

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	5	74,123,574	259,074	74,382,648
Exchange added to Revenue	2	5	81,549	...	81,549
Extraordinary Receipts	1	2	4,196,399	...	4,196,399
TOTAL			78,401,522	259,074	78,660,596
Permanent Debt incurred—	77	192			
Sterling Debt.					
India 3½ p. c. Stock			...	1,086,045	
India 3 p. c. Stock			...	2,984,986	
Rupee Debt.					
4 p. c. Rupee Loan			12	...	
Stock Notes			12,307	...	
TOTAL			2,319	(a)4,071,031	4,073,350
NET			...	...	3,584,979
Unfunded Debt—					
Temporary Loans	78	194	...	1,000,000	
Treasury Notes	80	195	136,229	...	
Deposits of Service Funds	81	195	626,701	...	
Savings Bank Deposits	82	196	3,792,745	...	
TOTAL			4,555,675	1,000,000	5,555,675
NET			...	...	0
Deposits and Advances—					
Balances of Provincial Allotments	69	172	731,242	...	
Commission for the Reduction of Debt	49A	102	683,498	...	
Excluded Local Funds	83	197	829,812	...	
Political and Railway Funds	84	197	56,997	...	
Departmental and Judicial Deposits	85	198	16,119,439	...	
Advances	*Vide* App. A.	222	12,249,963	3,795	
Suspense Accounts		225	136,031	...	
Exchange on Remittance Accounts		226	1,585,806	...	
Miscellaneous		227	40,588	250,285	
TOTAL			32,433,376	254,080	32,687,456
NET			...	...	3,392,767
Loans to Municipalities, Native States, &c.	86	204	307,413	...	307,413
NET			...	...	102,720
Capital Receipts from Railway Companies—					
On account of Subscribed Capital	87	212	1,675	7,327,007	
Repayments	87	212	1,865,766	19,406	
TOTAL			1,867,441	7,346,413	9,213,854
NET			...	...	4,150,924
Remittances—					
Inland Money Orders		230	9,312,382	...	
Other Local Remittances		230	59,591	...	
Other Departmental Accounts		228	1,082,012	...	
Net Receipts by Civil Treasuries from :—					
Post Office		228	927,652	...	
Guaranteed Railways		228	4,600,937	...	
Net Receipts from Civil Treasuries by :—					
Telegraph		228	50,914	...	
Marine		228	429,318	...	
Military		228	13,589,210	...	
Public Works		228	5,597,820	...	
Remittance Account between England and India	*Vide* Appendix A.	88	214	1,848,840	1,070,194
TOTAL			37,498,676	1,070,194	38,568,870
NET			...	...	410,512
Secretary of State's Bills drawn	89	216	...	10,292,692	10,292,692
Total Receipts			155,066,423	24,293,484	179,359,906
Opening Balance	90	217	12,540,532	2,249,378	14,789,910
GRAND TOTAL			167,606,954	26,542,862	194,149,816

(a) Includes 1,086,045*l.* in respect of the Redemption of Liabilities connected with the purchase of the East Indian and the Eastern Bengal Railways.

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March, 1886.

transactions *in India* including those of "Exchange."]

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	9	58,315,871	14,014,733	72,330,604
Exchange charged as Expenditure	3	9	4,411,437	...	4,411,437
Add—Provincial Surpluses transferred to "Deposits"	3	9	731,242	...	731,242
Deduct—Provincial Deficits charged against "Deposits"	3	9	—207,360	...	—207,360
TOTAL			63,251,190	14,014,733	77,265,923
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	3	9	2,916,968	1,793,769	
Capital charge involved in Redemption of Liabilities	3	9	...	1,086,045	
Exchange on Expenditure not charged to Revenue	3	9	564,627	...	
TOTAL			3,481,595	2,879,814	6,361,409
Permanent Debt discharged	77	192			
Sterling Debt.					
India 5 p. c. Stock			...	5,000	
India 4 p. c. Debentures			...	1,000	
India 4 p. c. Stock (besides £44,312, cancelled) (*b*)			...	...	
Eastern Bengal Railway Debentures			...	200	
Rupee Debt.					
5½ p. c. Loans			50	...	
5 p. c. Loans			164	...	
4½ p. c. Loans			40,000	...	
4 p. c. Loans (besides £150, cancelled) (*c*)			394,259	...	
Stock Notes			47,698	...	
TOTAL			482,171	6,200	488,371
NET			...	...	0
Unfunded Debt—					
Temporary Loans	78	194	...	1,000,000	
Special Loans	79	194	16,953	...	
Treasury Notes	80	195	2,970,141	...	
Deposits of Service Funds	81	195	1,423,197	30,712	
Savings Bank Deposits	82	196	3,398,631	...	
TOTAL			7,808,922	1,030,712	8,839,634
NET			...	...	3,283,959
Deposits and Advances—					
Balances of Provincial Allotments	69	172	207,360	...	
Commission for the Reduction of Debt	49A	102	150	...	
Excluded Local Funds	83	197	790,247	...	
Political and Railway Funds	84	197	145,093	...	
Departmental and Judicial Deposits	85	198	16,052,409	...	
Advances	*Vide* App. A.	222	11,744,659	7,453	
Suspense Accounts		225	73,140	...	
Miscellaneous		227	271,078	3,100	
TOTAL			29,284,136	10,553	29,294,689
NET			...	...	0
Loans to Municipalities, Native States, &c.	86	204	204,693	...	204,693
NET			...	...	0
Payments to Railway Companies on Capital Account(*d*)—					
For discharge of Debentures	87	212	...	285,500	
For Expenditure	87	212	2,868,054	1,909,376	
TOTAL			2,868,054	2,194,876	5,062,930
NET			...	...	0
Remittances—					
Inland Money Orders	*Vide* Appendix A.	230	9,298,395	...	
Other Departmental Accounts		229	1,072,706	...	
Net Payments into Civil Treasuries by—					
Post Office		229	912,521	...	
Guaranteed Railways		229	4,600,937	...	
Net Issues from Civil Treasuries to—					
Telegraph		229	51,060	...	
Marine		229	434,108	...	
Military		229	13,632,496	...	
Public Works		229	5,600,561	...	
Remittance Account between England and India	88	214	876,185	1,679,389	
TOTAL			36,478,969	1,679,389	38,158,358
NET			...	...	0
Secretary of State's Bills paid	89	216	10,992,746	...	10,992,746
Total Disbursements			154,859,476	21,816,277	176,668,753
Closing Balance	90	217	12,740,478	4,726,585	17,481,063
GRAND TOTAL £			167,600,054	26,542,862	194,149,816

(*b*) £41,541 cancelled by charge to E. I. Railway Sinking Fund, and £153, by charge to E. B. Railway Sinking Fund—the cost of purchase, £41,931, is included under Railways Revenue Account, Annuities in purchase of Railways, and £2,618 by charge to Discount Sinking Fund, the cost of purchase, 2,721*l.* is included under Interest on Debt.

(*c*) This amount was paid off by charge to Commission for the Reduction of Debt.

(*d*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section A.—Revenue.

Revenue £52,442,325. Expenditure £9,805,278.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue.	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	39,723,168	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,292,741	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	206,174
Assignments and Compensations.	12	Expenditure	26	...	...	1,396,537
Land Revenue . .	13A	Receipts	27	...	22,592,371	...
,, . .	13B	Expenditure	28	...	...	3,414,292
Opium . . .	14A	Receipts	30	...	8,942,515	...
,, . . .	14B	Store Account	30	...	...	...
,, . . .	14C	Expenditure	31	...	...	3,057,674
Salt . . .	15A	Receipts	31	...	6,345,128	...
,, . . .	15B	Expenditure	32	...	...	401,618
,, . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,663,174	147,970
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,152,136	124,372
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	2,960,315	47,057
Customs . . .	19A	Receipts	37	...	1,199,976	...
,, . . .	19B	Expenditure	38	...	...	130,719
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	503,034	12,471
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,086,092	680,988
Registration . .	22	Receipts and Expenditure . . .	42	...	308,006	185,406
Tributes . .	23	Receipts	43	...	689,578	...
		TOTAL .		...	52,442,325	9,805,278

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1886.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	£	£	£	£	£	£	£	£	£	£	£	*Sq. Miles*	*No.*	£	£
Burma . .	1,058,357	19,386	93,756	210,595	71,579	575,304	...	202,386	2,231,363	19,384	2,211,979	88,364	3,707,646	25,033	597
India, General .	113,255	...	39,600	62,769	8,854	...	106	11,829	236,413	477,384	(*a*)–240,971	...	...	...	...
Central Provinces	605,994	...	137,024	252,289	79,597	...	23,207	103,690	1,201,801	77,834	1,123,967	84,048	11,505,149	13,373	98
Assam . .	422,969	...	78,272	217,635	50,880	...	5	19,665	789,426	7,614	781,812	41,798	4,815,157	18,705	162
Bengal . .	3,856,175	...	1,325,806	958,469	790,756	...	153,385	59,743	7,144,434	149,159	6,995,275	189,034	68,829,920	37,005	102
North-Western Provinces and Oudh.	5,771,721	...	621,798	535,891	659,375	...	119,326	146,149	7,854,260	447,589	7,406,671	105,471	44,107,061	70,225	168
Punjab . .	2,169,881	...	333,907	130,984	360,293	...	37,999	85,042	3,118,106	192,648	2,925,458	98,461	18,786,107	29,712	156
Madras . .	4,901,742	...	589,950	882,992	681,984	...	43,368	119,865	7,219,901	561,657	6,658,244	138,318	30,839,181	48,137	216
Bombay . .	4,254,884	...	443,061	900,512	256,897	...	125,638	336,629	6,317,621	1,359,472	4,958,149	124,457	16,383,422	39,838	303
	23,154,978	19,386	3,663,174	4,152,136	2,960,315	575,304	503,034	1,084,998	36,113,325	3,292,741	32,820,584	869,951	198,973,643	37,727	165
Salt . .	...	6,325,742	...	...	...	...	...	...	6,325,742	26,694	6,299,048	...	...	...	...
Customs . .	...	...	...	...	..	624,672	...	...	624,672	21,136	603,536	...	...	...	...
TOTAL . £	23,154,978	6,345,128	3,663,174	4,152,136	2,960,315	1,199,976	503,034	1,084,998	43,063,739	3,340,571	39,723,168	869,951	198,973,643	45,661	199
Revenue per 1,000 Square Miles.	26,616	7,294	4,211	4,773	3,403	1,379	578	1,247	49,501	...	45,661	...	...	...	...
Revenue per 1,000 of Population.	116·4	31·9	18·4	20·9	14·9	6	2·5	5·4	216·4	...	199·6	...	...	...	...

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 11.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Refunds, Account No. 11, page 25 . . .	964	2,703	(*b*)16,342	1,815	27,321	18,537	9,974	23,885	55,577	157,118
Assignments & Compensations, Account No. 12, page 26.	310,928	12,437	...	3,152	6,287	6,340	19,210	117,316	920,867	1,396,537
Territorial & Political Pensions, Account No. 39, page 88.	165,233	32,142	3,042	2,647	100,598	87,501	44,105	100,629	87,839	623,736
Territorial & Political Pensions, paid in England .	...	..	...	...	(*c* 998	...	(*d*)21,064	...	...	22,062
Allowances to District and Village Officers, Account No. 13B, page 28	259	30,552	...	...	13,955	335,211	98,295	319,827	295,189	1,093,288
TOTAL . £	477,384	77,834	19,384	7,614	149,159	447,589	192,648	561,657	1,359,472	3,292,741

(*a*) Excess charge. (*b*) Includes 11,270*l.* on account of Refunds of Customs Duties, and 621*l.* Refunds of Salt Duties, in Burma.
(*c*) Amount paid to the Members of the Bengal Nizamut family. (*d*) Amount paid to His Highness Maharajah Dhuleep Singh.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1886.

The figures of this Account include only Refunds under the principal heads of Revenue. Refunds of Departmental and other Receipts, formerly charged under this head, are since 1881-82, charged against the Departmental head of Expenditure.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Land Revenue	578	157	282	1,069	4,301	1,561	4,692	12,224	22,908	47,772
Stamps	342	1,845	842	508	13,390	10,419	3,015	7,836	7,252	45,449
Excise	42	74	2,524	103	1,130	362	33	741	21,090	26,099
Provincial Rates	...	31	383	85	3,323	183	85	1,510	...	5,600
Assessed Taxes	...	522	...	...	5,174	5,741	2,140	851	3,335	17,763
Forest	2	74	420	50	3	271	9	723	992	2,544
TOTAL (*a*) £	964	2,703	4,451	1,815	27,321	18,537	9,974	23,885	55,577	145,227
Opium	...	...	...	...	216	...	...	...	...	216
Salt	152	...	621	...	18,579	...	...	110	7,853	27,315
Customs	...	...	11,270	...	10,628	...	...	1,018	9,490	32,406
Registration	7	12	1	6	317	11	8	250	395	1,007
Tributes from Native States	...	3	...	...	...	...	...	...	...	3
TOTAL REFUNDS AND DRAWBACKS £	1,123	2,718	16,343	1,821	57,061	18,548	9,982	25,263	73,315	206,174

(*a*) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (*b*), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1886.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	£	£
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	4,500	
Compensation to Maharaja of Kissengurh for loss of transit duties on Rajputana Railway	2,000	
Compensation to Sirohi Durbar for loss of transit duties, &c.	1,000	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore „	68,831	
Salt Compensation to Kishenghur „	2,500	
Salt Compensation to Gwalior „	31,250	
Salt Compensation to Bhurtpore „	15,050	
Salt Compensation to Ulwar „	12,500	
Salt Compensation to Bhawalpore „	8,000	
Salt Compensation to Dholepore „	6,000	
Salt Compensation to Meywar „	20,415	
Salt Compensation to Kotah „	1,917	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States, &c.	9,443	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	20,901	
Miscellaneous	1,345	
		310,928
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Baba Bulwant Rao	1,000	
Compensation not exceeding 5,000 rupees per annum	1,918	
Miscellaneous	9,519	
		12,437
ASSAM.		
Assignments and Compensations.		
Compensations	1,610	
Miscellaneous	1,542	
		3,152
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	3,987	
		6,287
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	2,897	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,033	
		6,340
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	15,295	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,915	
		19,210
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges	43,045	
Salt Compensation payable under Convention with the French Government	44,072	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	29,431	
Miscellaneous	768	
		117,316
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	146,328	
Enamdars and Surrunjamdars	631,026	
Subsidy to the Goa Government	93,504	
Sayer and Miscellaneous Compensations	49,949	
Commutation of fractional parts of Enams	60	
		920,867
TOTAL, ASSIGNMENTS AND COMPENSATIONS . £		1,396,537

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1886.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under	
										Principal Heads of Revenue against Land Revenue.	Irrigation against Portion of Land Revenue due to Irrigation (*see* page 120).
	£	£	£	£	£	£	£	£	£	£	£
India, General . .	99,559	34	...	152	1,260	...	12,250	...	113,255	113,255	...
Central Provinces . .	602,898	...	...	...	...	...	3,096	...	605,994	605,994	...
Burma . . .	656,834	...	...	...	315,526	...	78,076	7,921	1,058,357	1,058,357	...
Assam . . .	384,824	...	...	2,715	...	...	35,430	...	422,969	422,969	...
Bengal . . .	3,773,773	1,646	7,348	1,288	2,280	38,540	31,300	...	3,856,175	3,856,175	...
North-Western Provinces and [illegible]	5,718,902	1,496	...	...	...	...	51,323	...	5,771,721	5,684,484	87,237
Punjab . . .	2,087,029	294	18,675	952	...	...	62,931	...	2,169,881	2,128,840	41,041
Madras . . .	4,656,908	866	...	2,505	...	...	241,463	...	4,901,742	4,521,222	380,520
Bombay . . .	3,322,091	...	810,927	1,556	...	...	120,310	...	4,254,884	4,201,075	53,809
TOTAL LAND REVENUE RECEIPTS . £	21,302,818	4,336	836,950	9,168	319,066	38,540	636,179	7,921	23,154,978	22,592,371	562,607

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Collectors and Deputy Commissioners	1,484	15,647	16,468	9,055	44,644	53,743	35,296	45,513	28,825	250,675
Part* of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners	4,229	9,343	26,606	11,478	88,722	82,933	60,584	55,661	39,725	379,281
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	134	134
Compensation pay of ditto ditto	...	...	...	...	...	1,196	...	...	...	1,196
Office Establishment	5,252	10,904	17,519	15,841	56,637	64,996	24,238	57,960	54,416	307,763
District Establishment, including Tehsildar's and Sub-divisional Establishment	9,820	27,736	3,635	4,338	37,031	123,761	34,615	122,738	111,951	475,625
Temporary Establishment	...	234	105	...	606	3,521	1,691	1,026	4,688	11,871
Travelling Allowances, Purchase and Carriage of Tents	731	1,366	4,229	1,473	12,078	7,641	3,632	23,650	27,786	82,586
Law Charges	13	...	68	98	4,458	577	...	2,267	323	7,804
Service Postage and Telegrams	608	1,073	631	671	3,780	5,413	5,649	11,816	11,376	41,017
Rents, Rates, and Taxes	27	95	638	100	1,507	219	223	1,590	320	4,719
Petty Construction and Repairs	230	67	124	27	1,992	68	...	...	2,528	5,036
Other Contingent Charges	1,501	2,080	2,982	1,735	18,245	10,933	6,694	18,358	13,678	76,206
TOTAL, DISTRICT ADMINISTRATION	23,895	68,545	73,005	44,816	269,700	355,001	172,622	340,579	295,750	1,643,913
UPPER BURMA CHARGES	...	...	580	...	...	...	...	...	...	580
LAND SETTLEMENT CHARGES:										
Salaries of Officers	2,127	4,440	9,403	980	1,891	13,232	13,240	8,454	8,434	62,201
Office Establishment	874	274	1,770	...	2,318	5,004	7,032	5,308	2,946	25,526
Field Establishment (partly temporary)	...	1,682	8,864	1,694	1,906	28,923	22,077	8,733	12,814	86,693
Travelling Allowances	73	681	1,623	282	411	1,632	2,339	1,493	2,123	10,657
Service Postage and Telegrams	...	17	229	15	22	118	698	129	122	1,350
Other Contingent Charges	192	2,735	2,538	1,184	789	9,527	3,270	650	1,302	22,187
TOTAL, LAND SETTLEMENT	3,266	9,829	24,427	4,155	7,337	58,436	48,656	24,767	27,741	208,614

REVENUE SURVEY:										
Portion of the charge of the Survey of India, transferred from Acconnt No. 38B:										
Controlling Staff	6,439	...	...	...	...	...	...	...	...	6,439
Correspondence and Drawing	4,732	...	...	...	...	...	..	...	...	4,732
Survey Charges	...	11,172	31,751	11,007	7,814	32,365	1,601	...	...	95,710
Cadastral Maps	...	13	3,124	788	1,601	2,481	...	...	...	8,007
Local Survey Charges:										
Controlling Staff	...	...	...	...	..	...	...	12,771	3,897	16,668
Salaries of Officers		...	...	...	1,881	...	...	26,120	26,363	54,364
Establishment	429	...	...	...	1,973	...	...	28,359	26,018	56,779
Travelling Allowances	4	...	...	...	362	...	...	3,908	6,634	10,908
Service Postage and Telegrams	...	...	...	...	18	...	..	316	832	1,166
Contingent Charges	50	...	...	74	1,256	...	..	2,830	4,370	8,580
Advances repayable by "parcha fees"	...	...	...	...	...	...	3,603	...	...	3,603
TOTAL, REVENUE SURVEY	11,654	11,185	34,875	11,869	14,905	34,846	5,204	74,304	68,114	266,956
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	...	...	...	28,080	24,481	...	...	...	52,561
„ of Grazing Lands	...		...	...	...	...	1,535	...	...	1,535
Commission on Land Revenue Collections	..	...	41,233	28,682	...	114	...	...	...	70,029
„ on Capitation Tax	...	...	27,678	...	...	...	...	...	..	27,678
„ on Fishery Collections	..	...	833	...	...	...	...	2,183	12	3,028
Charges on account of Encumbered Estates	..	...	...	...	...	3,427	...	...	...	3,427
Service of Processes against defaulters	...		1,330	3,984	17,714	3,642	...	4,648	674	31,992
Inam Commissioner, Madras	...	...	..	...	...		...	1,399	...	1,399
Allowances to District and Village Officers	259	30,552		...	...	317,642	98,295	319,827	295,189	1,061,764
Malikana or proprietary allowance to ousted Zemindars	...	..	...	..	13,955	17,569	...	...	...	31,524
Expenditure against Quetta Assigned Revenues	8,855	...	...	...	...	...	...	...	...	8,855
TOTAL, DIRECT CHARGES OF COLLECTION	9,114	30,552	71,074	32,666	59,749	366,875	99,830	328,057	295,875	1,293,792
TOTAL CHARGES IN INDIA £	47,929	120,111	203,961	93,506	351,691	815,158	326,312	767,707	687,480	3,413,855

	£	£
CHARGES IN ENGLAND:		
Law Charges in connection with Appeals from India	206	
Stores for India: for use in the Revenue Survey, &c.	126	
		332
EXCHANGE ON CHARGES IN ENGLAND		105
TOTAL CHARGES AGAINST "LAND REVENUE" £		3,414,292

*The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1886.

	£	£
BENGAL.		
Proceeds of 50,994 chests sold by auction in Calcutta for export, being at the average rate of R1,234-10-6 per chest	6,296,014	
Miscellaneous Receipts of Opium Department	6,545	
Value of 6,661 maunds and 20 seers of opium, at the rate of R7-4 per seer, amounting to 193,183*l.*, issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:		
Bengal (£ 53,844)	53,844	
	6,356,403	
India, General (£ 185)		
Central Provinces (£ 21,933)		
Burma (£ 27,631)	134,216	
Assam (£ 41,946)		
North-Western Provinces and Oudh (£ 42,521)		
(*a*) £ 188,060		
TOTAL, BENGAL OPIUM ... £		6,490,619
BOMBAY.		
Duty realised on 37,677 chests of Malwa Opium, at R650 per chest	2,449,005	
Confiscations and Miscellaneous Receipts	2,891	
TOTAL, BOMBAY OPIUM . £		2,451,896
TOTAL, OPIUM REVENUE . £		8,942,515

(*a*) The difference between the Sale Proceeds (188,060*l.*) and the Value of Excise Opium issued (193,183*l.*) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1885	55,506	94,534	1,978	2,967
In Store at Factories on above date	284	483	621	932
	55,790	95,017	2,599	3,899
Produce of Season 1884-85	64,931	110,585	5,144	7,716
TOTAL	120,721	205,602	7,743	11,615
Sold by Auction from 1st April 1885 to 31st March 1886	50,994	86,849	...	...
Issued to Excise Department	...	...	4,441	6,661
Issued to Medical Department	...	...	7	11
Wastage, Loss, &c., by damage	6	10	...	...
TOTAL EXPENDED	51,000	86,859	4,448	6,672
Balance in Store in Calcutta on 31st March 1886	68,774	117,130	2,055	3,283
Balance in Factories " " "	947	1,613	1,240	1,660
BALANCE IN STORE ON 31st MARCH 1886	69,721	118,743	3,295	4,943

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	£	£	£
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	51,832	
Establishment and Contingent Charges of Benares Agency	...	78,160	
Charges in Calcutta	...	2,555	
Cultivation and Manufacturing Charges for Opium of Season 1883-84 and previous years	2,189,390		
Cultivation and Manufacturing Charges for Opium of Season 1884-85	725,492		
		2,914,882	
TOTAL, BENGAL . £		3,047,429	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES:			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,317	
TOTAL CHARGES . £		3,048,746	
CHARGES IN ENGLAND:			
Stores for India: for the Behar Opium Agency, &c.		4,710	
EXCHANGE ON CHARGES IN ENGLAND		1,483	
TOTAL CHARGES FOR BENGAL OPIUM . £			3,054,939
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		60	
Payments to officers of other Provinces		190	
Establishment		897	
Contingent Charges		1,588	
TOTAL, BOMBAY . £			2,735
TOTAL CHARGES UNDER OPIUM . £			3,057,674

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is all taken under the head "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1886.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£	£	£	£	£	£	£
India, General	113,453	9,981	...	...	953,746	28,785	1,105,965
Central Provinces	30,375	...	...	...	...	...	30,375
Burma	...	3,472	15,914	...	...	...	19,386
Bengal	...	96,214	1,494,921	308,594	92	10,147	1,909,968
Madras	937,037	501,829	230	...	2	9,129	1,448,227
Bombay	77,788	1,749,551	517	...	994	1,732	1,831,207
TOTAL, SALT REVENUE . £	1,158,653	2,361,047	1,511,582	309,219	954,834	49,793	6,345,128

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1886.

	£	£	£
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	2,670		
Salaries of Deputy and Assistant Commissioners, &c.	8,134		
Office Establishment	5,465		
Preventive Establishment	58,237		
Commission on Salt Tax Collections	3,281		
Rewards	169		
Compensations	159		
Conveyance of Tents and Records	380		
House and Office-Rent	385		
Petty Construction and Repairs	2,442		
Service Postage Stamps	854		
Travelling Allowances	4,202		
Miscellaneous Contingencies	7,119		
Manufacture and Excavation of Salt—		93,497	
Sambhar	6,719		
Didwana	1,046		
Pachbudra	3,627		
Phalodi	133		
Punjab Mines	5,014		
		16,539	
		110,036	
CARRIAGE AND FREIGHT		12,007	
			122,043
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Commission on Salt Tax Collections		280	
			280
BENGAL			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Deputy and Assistant Commissioners: Salaries, Establishment and Contingencies		625	
Pay of Intendants, Clerks, Servants, &c.		1,245	
Rewards		26	
Service Postage Stamps		21	
Petty Construction and Repairs		170	
Miscellaneous Contingencies		351	
		2,438	
PREVENTIVE ESTABLISHMENT		1,236	
			3,674
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES—			
Salary of Commissioner	3,751		
Salaries of Deputy and Assistant Commissioners	9,716		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	84,721		
Rewards	2,265		
Purchase, Repair and Carriage of Tents	1,357		
Travelling Allowances	4,957		
Service Postage Stamps	1,004		
Rents, Rates and Taxes	818		
Cost of Europe Stores	859		
Cost, Freight, &c., of Spirits	17,783		
Conveying Salt to French Government and Fish-curing Yards	2,953		
Freight and other Charges for export and import of Salt	1,581		
Miscellaneous Contingencies	3,635		
		135,400	
SALT PURCHASE AND FREIGHT		19,358	
PETTY CONSTRUCTION AND REPAIRS		7,504	
		162,262	
DUCT—Amount chargeable to Excise		36,063	
			126,199
Carried forward			252,196

No. 15 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1886—*continued.*

	£	£
Brought forward	...	252,196

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division	Sindh Division.	TOTAL.		
SALARIES, ESTABLISHMENT AND CONTINGENCIES—	£	£	£	£			
Commissioner's Staff and Contingencies	2,049	...	...	...	2,049		
Salaries of Collector, Deputy and Assistant Collectors	4,007	1,976	1,959	943	8,885		
Superintendent and Petty Officers	...	1,260	2,622	645	4,527		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,239	5,444	28,317	1,491	39,491		
Preventive Establishment	...	769	2,419	3,965	7,153		
Commission on Salt Tax Collections	...	1,850	...	...	1,850		
Rewards	4	145	45	...	194		
Travelling Allowances	653	567	1,497	298	3,015		
Service Postage Stamps	119	50	124	27	320		
Rents, Rates and Taxes	4	18	39	35	96		
Petty Construction and Repairs	96	220	671	142	1,129		
Office Expenses and Miscellaneous Contingent Charges	952	486	2,031	210	3,679		
	12,123	12,785	39,724	7,756	72,388		
Administration of Salt Revenue in Portuguese India					10,834		
						83,222	
SALT PURCHASE AND FREIGHT						44,393	
PREVENTIVE ESTABLISHMENT						19,543	
							147,158
TOTAL CHARGES IN INDIA						£	399,354
CHARGES IN ENGLAND :— Stores for India: Weighing Machines, &c., for the Salt Department, Madras							1,722
EXCHANGE ON CHARGES IN ENGLAND							542
TOTAL CHARGES UNDER SALT						£	401,618

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1886.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	(a) *Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1885	2,643,148	2,042,944	4,986,702
Manufactured, excavated or purchased during the Year	1,790,338	1,825,668	1,638,392
	4,433,486	3,868,612	6,625,094
Removed by Purchasers during the Year	1,752,066	2,159,627	3,300,893
Wastage, &c., written off	584,462	...	285,886
	2,336,528	2,159,627	3,586,779
Balance in Store on 31st March 1886	2,096,958	1,708,985	3,038,315

(a) Differs from last year's closing balance by 1 owing to the omission of fractions of a maund.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Sale of Court Fee Stamps	21,351	94,698	60,549	55,874	968,278	471,142	226,700	366,992	244,320	2,509,904
Sale of Commercial and other Stamps	18,040	41,907	32,320	21,998	337,464	147,338	104,703	214,751	162,374	1,080,895
Fines and Penalties	141	292	619	257	2,947	1,829	1,085	4,576	1,133	12,879
Miscellaneous	68	127	268	143	17,117	1,489	1,419	3,631	35,234	59,496
TOTAL, STAMP REVENUE £	39,600	137,024	93,756	78,272	1,325,806	621,798	333,907	589,950	443,061	3,663,174
Deduct—Refunds	342	1,845	842	508	13,390	10,419	3,015	7,836	7,252	45,449
NET REVENUE from STAMPS £	39,258	135,179	92,914	77,764	1,312,416	611,379	330,892	582,114	435,809	3,617,725
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	...	1,775	1,118	813	1,100	1,766	6,572
Establishment of Superintendent or other Officers	...	...	...	310	4,149	526	313	1,339	2,771	9,408
Contingent Expenses, Packing Charges, &c.	...	...	...	24	1,838	143	1,170	448	735	4,358
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	85	...	168	...	94	1,085	29	439	1,106	3,006
Commission to Vendors	...	251	442	...	...	3,351	...	...	4,448	8,492
Discount on sale of Court Fee Stamps	345	...	219	858	13,575	...	3,313	3,851	3,158	25,319
Discount on sale of General Stamps	811	1,399	832	663	7,820	278	4,048	8,497	447	24,795
Contingencies and Miscellaneous	115	125	40	...	438	654	...	328	497	2,197
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—41,509	2,735	601	1,587	19,554	7,260	4,683	...	5,089	...
TOTAL CHARGES in INDIA £	—40,153	4,510	2,302	3,442	49,243	14,415	14,369	16,002	20,017	84,147
				(*a*) 48,128						
CHARGES IN ENGLAND:										
Stores for India				(*b*) 33,637				7,873	7,033	48,543
				£ 81,765				23,873	27,050	132,690
EXCHANGE ON CHARGES IN ENGLAND								...	...	15,280
TOTAL CHARGES for COLLECTION of STAMP REVENUE £										147,970

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	£	£	£	£	£	£	£	£	£	£
License Fees and Farmers' Rents	14,488	76,472	55,790	23,887	582,305	186,152	40,645	(a)671,713	273,457	1,924,909
Distillery Fees	4,277	56,375	7,402	415	3,206	254	542	155	9,009	81,635
Still-head Duty	34,427	25,867	8,399	3,198	108,545	218,273	38,520	133,112	461,198	1,031,539
Duties levied on Drugs	6,766	(b)50,610	44,157	22,898	110,255	79,589	16,127	4,432	33,517	368,351
TOTAL	59,958	209,324	115,748	50,398	804,311	484,268	95,834	809,412	777,181	3,406,434
Duty on Opium consumed in India	2,383	42,671	92,595	167,204	153,511	51,319	32,125	71,558	105,430	718,796
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	2,919	...	...	2,919
Fines, Confiscations, and Miscellaneous	428	294	1,748	33	647	304	106	2,022	17,901	23,483
Upper Burma Revenue	...	...	504	...	...	...	...	...	...	504
TOTAL, EXCISE REVENUE £	62,769	252,289	210,595	217,635	958,469	535,891	130,984	882,992	900,512	4,152,136
CHARGES.										
Salaries and Establishments	981	4,425	3,419	547	26,741	3,939	5,515	(c)35,254	19,056	114,769
Contingent Expenses	310	1,558	844	99	3,980	812	305		6,984	
Loss on Sale of Opium and by Dryage and Wastage of Ganja	...	...	...	...	...	5,864	...	...	...	5,864
Rents, Rates, and Taxes	...	50	2	...	802	18	...	84	62	1,018
Petty Construction and Repairs	...	797	...	...	741	...	...	...	18	1,556
TOTAL CHARGES in INDIA £	1,291	6,830	4,265	646	32,264	10,633	5,820	35,338	26,120	123,207
CHARGES IN ENGLAND: Stores for India: Hydrometers, &c.										886
EXCHANGE ON CHARGES IN ENGLAND										279
TOTAL, EXCISE CHARGES £										124,372

(a) Includes 5,156*l.* for Contribution for Revenue Establishments.

(b) Includes 9,762*l.* Duty on Ganja.

(c) Includes 17,783*l.* for Purchase of Spirits.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,054	30,515	71,564	50,871	(a)372,219	(e)432,068	197,812	444,434	256,878	1,858,415
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	..	...	...	...	(a)380,411	(e)32,978	...	...	...	413,389
Cess on Lands for Famine Assurance, Canals, and Railways	...	12,598	...	...	...	(e)162,198	62,458	...	...	237,254
Cess on Lands for District Post	...	3,978	...	...	31,520	3,664	2,081	...	...	41,243
Cess on Lands for Village Service and Patwaries	3,141	32,506	...	...	...	...	97,578	231,619	...	364,844
Assessment on Wards' Estates for Establishment Charges	...	...	...	9	6,706	...	364	...	...	7,079
Miscellaneous	(b)3,659	...	15	...	...	(c)28,467	...	(d)5,931	19	38,091
TOTAL RECEIPTS under PROVINCIAL RATES	8,854	79,597	71,579	50,880	790,856	659,375	360,293	681,984	256,897	2,960,315
Deduct—Refunds	...	31	383	85	3 323	183	85	1,510	...	5,600
NET RECEIPTS under PROVINCIAL RATES £	8,854	79,566	71,196	50,795	787,533	659,192	360,208	680,474	256,897	2,954,715
CHARGES.										
Establishment and other Charges	...	...	3,655	520	20,675	648	15,977	...	5,582	47,057

(a.) Roads and Public Works only.
(b.) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . £ 2,027
Educational "Plough Tax" in Coorg . . . . . £ 870
Abkaree Cess (Civil and Military Station, Bangalore) . . . . . £ 762
(c.) Chowkidari (Village Police) Cess in Oudh.
(d.) Irrigation Cess in lieu of Labour.
(e.) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals, and Railways.	TOTAL.
	£	£	£	£
"Local Rates," North-Western Provinces	394,647	...	42,587	437,234
Ditto Oudh	32,811	...	32,811	65,622
"Famine Assurance Rate," North-Western Provinces	...	...	86,800	86,800
"1 per cent. Road Cess," North-Western Provinces	4,610	...	...	4,610
"Original Rates," Oudh	...	36,642	...	36,642
Deduct—Amount credited as Cess for District Post	...	*3,664*	...	*3,664*
TOTAL £	432,068	32,978	162,198	627,244

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1886.

ARTICLES usually contributing not less than 1,000*l.* annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Arms, Ammunition, Military Stores	5,824	1,950	6,884	2,215	16,873	3,609	743	840	1,422	6,614	2,215	1,207	6,044	793	10,259
Drugs and Medicines	155	1	124	...	280	...	...	...	...	...	155	1	124	...	280
Liquors:															
Ale, Beer, and Porter	3,504	2,924	2,120	1,224	9,772	14	1	4	...	19	3,490	2,923	2,116	1,224	9,753
Spirits	113,033	40,121	144,051	65,870	363,075	649	152	1,088	11	1,900	112,384	39,969	142,963	65,859	361,175
Wines and Liqueurs	17,423	7,414	19,614	2,512	46,963	136	37	190	...	363	17,287	7,377	19,424	2,512	46,600
Articles yielding, severally, less than 1,000*l.* annually	...	1	203	...	204	...	14	(*a*) 7,247	...	7,261	...	—13	—7,044	...	—7,057
TOTAL, IMPORTS £	139,939	52,411	172,996	71,821	437,167	4,408	(*b*) 947	(*c*) 9,369	1,433	16,157	135,531	51,464	163,627	70,388	421,010
EXPORTS.															
Grain and Pulse:															
Paddy	624	6,000	985	3,963	11,572	50	4	6	107	167	574	5,996	979	3,856	11,405
Rice	180,201	32,624	24,716	496,793	734,334	6,170	67	115	9,702	16,054	174,031	32,557	24,601	487,091	718,280
Articles yielding, severally, less than 1,000*l.* annually	...	25	...	613	638	...	...	...	28	28	...	25	...	585	610
TOTAL EXPORTS £	180,825	38,649	25,701	501,369	746,544	6,220	71	121	(*d*) 9,837	16,249	174,695	38,578	25,580	491,532	730,295
TOTAL SEA CUSTOMS £	320,764	91,060	198,697	573,190	1,183,711	10,628	1,018	9,490	11,270	32,406	310,136	90,042	189,207	561,920	1,151,305

(*a*) Includes, 7,188*l.*, paid to the Govt. of Portuguese India on account of their share of Customs Receipts.
(*b*) Includes 14*l.*, Refunds of Miscellaneous Receipts.
(*c*) Includes 45*l.*, Refunds of Miscellaneous Receipts.
(*d*) Includes 28*l.*, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts.)	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£	£	£	£	£	£
Burma	573,190	...	...	...	2,114	575,304
Bengal	320,764	...	...	...	5,118	325,882
Madras	91,060	...	...	...	2,306	93,366
Bombay	198,697	...	...	...	6,727	205,424
TOTAL £	1,183,711	...	...	...	16,265	1,199,976

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1886.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	£	£	£	£	£
Commissioners, and Personal Assistant	...	...	...	4,035	4,035
Their Establishment and Contingencies	...	...	...	4,046	4,046
Collector, Deputy and Assistant	2,218	3,351	3,272	4,378	13,219
Office Establishment	2,954	8,173	2,150	2,730	16,007
Preventive Establishment	3,932	27,302	83	12,732	44,049
Appraising Establishment	368	2,153	131	1,895	4,547
Wharf Establishment	...	2,621	...	...	2,621
Contingent Charges	428	1,402	828	958	3,616
TOTAL, PRINCIPAL PORTS	9,900	45,002	6,464	30,774	92,140
Charges at other Ports, vide *detail below*	7,311	4,014	10,072	17,182	38,579
TOTAL, CUSTOMS CHARGES £	17,211	49,016	16,536	47,956	130,719

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	£	£	£	£
Akyab	240	1,851	98	2,189
Bassein	240	1,061	25	1,326
Kyouk-Phyoo	...	70	2	72
Mergui	...	220	14	234
Moulmein	240	1,945	83	2,268
Sandoway	...	30	1	31
Tavoy	...	186	6	192
Thayetmyo	...	900	7	907
Tounghoo	...	42	...	42
Prome	...	50	...	50
	720	6,355	236	7,311
BENGAL:				
Balasore	...	792	45	837
Chittagong	720	1,365	122	2,207
Cuttack	285	404	9	698
Dacca	...	55	21	76
Pooree	...	144	26	170
Maunbhoom	...	26	...	26
	1,005	2,786	223	4,014
MADRAS:				
Ganjam	...	618	90	708
Godavery	...	783	121	904
Kistna	...	263	91	354
Madura	...	419	82	501
Malabar	...	2,217	499	2,716
Nellore	...	318	36	354
South Arcot	...	712	168	880
South Canara	...	1,317	123	1,440
Tanjore	...	1,020	226	1,246
Tinnevelly	...	320	152	472
Vizagapatam	...	471	26	497
	...	8,458	1,614	10,072
BOMBAY:				
Guzerat Division	960	3,134	960	5,054
Konkan Division	2,681	3,279	2,112	8,072
Kurrachee	1,063	2,608	385	4,056
	4,704	9,021	3,457	17,182
TOTAL, OTHER PORTS £	6,429	26,620	5,530	38,579

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1886.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	£	£	£	£
India, General	106	...	106	...
Central Provinces	23,207	522	22,685	29
Assam	5	...	5	...
Bengal	153,385	5,174	148,211	9,044
North-West Provinces and Oudh	119,326	5,741	113,585	631
Punjab	37,999	2,140	35,859	112
Madras	43,368	851	42,517	666
Bombay	125,638	3,335	122,303	1,989
TOTAL, ASSESSED TAXES £	503,034	17,763	485,271	12,471

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£	£	£	£	£	£	£	£	£	£
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	3,300	10,968	160,124	3	4,008	74,089	36,335	20,017	144,264	453,108
Firewood and Charcoal	637	201	252	...	2,473	6,583	7,693	11,006	45,860	74,705
Bamboos	29	293	2	...	792	423	1,544	199	110	3,392
Sandal Wood	2,793	...	...	...	...	...	...	1,935	1,355	6,083
Grass and other Minor Produce	27	1,930	...	56	2	343	2	1,985	22,640	26,985
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	272	9,955	11,986	11,798	20,964	29,972	3,318	17,511	40,013	145,789
Firewood and Charcoal	1,479	6,738	83	202	15,127	3,516	15,113	28,341	18,517	89,116
Bamboos	174	7,802	368	296	4,513	9,447	38	8,964	10,613	42,215
Grazing and Fodder Grass	408	42,582	25	5	641	8,971	14,971	4,452	34,601	106,656
Other Minor Produce	2,205	(a) 19,856	7,035	5,621	7,970	8,459	737	21,495	6,921	80,299
Confiscated Drift and Waif Wood	5	368	11,543	132	349	1,658	2,957	1,522	1,057	19,591
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	2,511	528	22	952	...	...	2,837	6,850
Revenue from shared and private Forests	43	1,036	...	499	...	...	350	...	1,903	3,831
Miscellaneous:										
Fines and forfeitures	99	298	587	204	833	289	201	16	327	2,854
Refunds	31	19	34	15	237	90	60		388	874
Other Sources	327	1,644	2,836	306	1,812	1,357	1,723	2,422	5,223	17,650
Upper Burma Receipts	...	...	5,000	...	...	...	...	...	...	5,000
TOTAL RECEIPTS IN INDIA £	11,829	103,690	202,386	19,665	59,743	146,149	85,042	119,865	336,629	1,084,998
RECEIPTS IN ENGLAND:										
Receipts from Students for the Indian Forestry Department, &c.	...	...	...	...	...	...	...	...	...	832
EXCHANGE ON RECEIPTS IN ENGLAND	...	...	...	...	...	...	...	...	..	262
								TOTAL FOREST REVENUE £		1,086,092
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,936	...	...	...	...	...	...	...	...	2,936
Establishment and Contingencies	1,871	...	...	...	..	...	...	...	...	1,871
TOTAL, GENERAL DIRECTION £	4,807	...	...	...	...	...	...	...	...	4,807
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt Agency	2,114	3,024	68,425	154	4,616	43,590	22,840	12,955	78,084	235 802
Timber and other Produce removed from the Forests by Consumers or Purchasers	37	17,543	749	659	3,142	4,385	172	6,434	2,950	36,071
Confiscated Drift and Waif Wood	...	...	6,906	6	65	483	830	212	42	8,544
Revenue from Forests not managed by Government	...	...	747	...	...	165	...	24	494	1,430

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	425	...	...	...	1,545	4,049	1,490	4,379	11,888
Live Stock, Stores, Tools and Plant	448	703	2,388	1,130	1,060	1,986	1,232	2,689	824	12,460
Communications and Buildings	231	417	1,370	2,835	2,272	8,025	768	3,276	832	20,026
Demarcation, improvement and extension of Forests	2,059	3,414	5,990	3,950	3,618	6,744	6,487	14,045	b14,237	60,544
Miscellaneous	346	340	505	464	327	590	369	555	529	4,025
TOTAL, CONSERVANCY AND WORKS £	5,235	25,866	87,080	9,198	15,100	67,513	36,747	41,680	102,371	390,790
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	...	1,546	3,010	1,500	1,316	4,762	1,566	2,955	4,512	21,167
Pay of Superior Officers	3,306	9,396	9,816	4,032	8,255	12,102	12,654	16,974	18,570	95,105
Subordinate Forest and Depôt Establishments	2,727	3,735	5,931	2,726	6,319	5,371	8,139	13,576	36,090	84,614
Office Establishments	633	1,102	4,713	1,177	1,739	2,370	2,324	5,710	6,552	26,320
Deputation and Special Allowances	611	...	...	153	238	193	253	603	88	2,139
	7,277	15,779	23,470	9,588	17,867	24,798	24,936	39,818	65,812	229,345
II.—Travelling Allowances.										
Conservators	9	137	342	202	236	436	220	723	825	3,130
Superior Officers	893	1,187	1,964	1,200	1,700	1,881	2,125	4,185	5,185	20,320
Subordinate Forest and Depôt Establishments	350	69	863	398	980	589	1,272	3,405	2,316	10,242
Office Establishments	55	85	197	18	173	370	447	854	2,397	4,596
	1,307	1,478	3,366	1,818	3,089	3,276	4,064	9,167	10,723	38,288
III.—Contingencies.										
Stationery	8	20	19	1	2	47	89	20	647	853
Carriage of Tents and Records	111	538	27	12	62	353	278	344	680	2,405
Rents, Rates, and Taxes	57	186	276	51	409	145	677	378	540	2,719
Pay of Police Guards	...	...	1	....	...	147	...	...	...	148
Official Postage	68	305	93	157	191	174	303	690	973	2,954
Sundries	211	297	343	274	317	728	445	977	1,208	4,800
	455	1,346	759	495	981	1,594	1,792	2,409	4,048	13,879
TOTAL, ESTABLISHMENTS £	9,039	18,603	27,595	11,901	21,937	29,668	30,792	51,394	80,583	281,512
TOTAL, EXPENDITURE IN INDIA £	19,081	44,469	114,675	21,099	37,037	97,181	67,539	93,074	182,954	677,109

	£
EXPENDITURE IN ENGLAND:	
Allowances to successful Candidates for the Indian Forest Department, passages to India on Appointment, fees to Professors for instruction, &c.	2,947
Stores for India	3
EXCHANGE ON CHARGES IN ENGLAND	929
TOTAL, FOREST EXPENDITURE £	680,988

(a) Includes Commutation Fees 8,661*l.*

(b) Inclusive of 4,065*l.* on account of Revenue Surveys charged to this Province by deduction from Expenditure under Survey of India. *Vide* Account No. 38B.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
RECEIPTS.										
Fees for Registering Documents	1,278	4,059	2,297	3,422	104,229	23,434	14,252	90,557	37,122	280,650
Fees for Copies of Registered Documents	101	2,059	16	32	2,499	7,001	3,590	1,920	782	18,000
Land Registration Fees	....	...	...	6	596	...	...	...	...	602
Miscellaneous	10	1,135	110	5	2,062	4,572	20	158	682	8,754
TOTAL, REGISTRATION RECEIPTS . £	1,389	7,253	2,423	3,465	109,386	35,007	17,862	92,635	38,586	308,006
Deduct—Refunds	7	12	1	6	317	11	8	250	395	1,007
NET RECEIPTS under REGISTRATION . £	1,382	7,241	2,422	3,459	109,069	34,996	17,854	92,385	38,191	306,999
CHARGES.										
Superintendence	...	1,264	...	170	6,728	2,105	1,904	3,469	2,786	18,426
District Charges	615	2,794	1,390	1,736	49,989	17,202	7,999	54,626	27,209	163,560
Land Registration Charges	...	...	...	...	3,420	...	...	...	...	3,420
TOTAL CHARGES under REGISTRATION . £	615	4,058	1,390	1,906	60,137	19,307	9,903	58,095	29,995	185,406

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1886.

	£	£	£
INDIA, GENERAL.			
Tribute from Amjeerah	3,440		
„ Ajchgurh	468		
„ Boondee	12,000		
„ Banswara	3,913		
„ Behat	140		
„ Chirkhari	858		
„ Doongurpoor	2,739		
„ Holkar	76		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Jhallawar	8,000		
„ Kotah	18,472		
„ Kilcheepoor	1,291		
„ Lawa	22		
„ Oodeypoor	20,101		
„ Punnah	995		
„ Paldeo	24		
„ Rutlam	6,667		
„ Sillana	3,313		
„ Sirohee	688		
Nizam's Government on account of Mahratta Chouth	10,811		
		143,818	
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contribution from Malani	120		
Contributions towards cost of United Malwa Contingent:			
From Dewas £ 3,302			
„ Jowrah 15,903			
	19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Burwanee £ 532			
„ Dhar 1,148			
„ Jabooah 147			
	1,827		
Contribution from Amjeerah	1,966		
		72,800	
Fees on Successions:			
Sitamun State (Indore)		1,638	
			218,256
CENTRAL PROVINCES.			
Tributes from various Petty States	...	...	12,887
ASSAM.			
Tributes from Various Petty States	...	...	10
PUNJAB.			
Tributes from Chumba	500		
„ Kupoorthulla	13,100		
„ Mundee	10,000		
„ Sokeith	1,100		
„ Various Petty States	3,207		
		27,907	
Fees on Successions:			
Raja of Balson (Simla District)		200	
			28,107
MADRAS.			
Tributes from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tributes from Ballasinore	1,108		
„ Durumpoor	900		
„ Joonaghur	95		
„ Kattywar	53,752		
„ Loonawara	1,047		
„ Various Petty States	626		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	8,252		
Fees on Successions:			
Savanore State (Dharwar District)		84,475	
		1,200	
			85,675
TOTAL, TRIBUTES, &c. £			689,578

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section B.—Interest.

Revenue £698,982. Expenditure £4,330,861.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest . . .	24	Receipts	46	...	698,982	...
Interest on Debt, other than that charged to Railways and Irrigation Works . .	25	Expenditure	48	...	...	3,857,161
Interest on other Obligations . .	26	Expenditure	50	..	..	473,700
		Total .		...	698,982	4,330,861

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1886.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LOANS AND ADVANCES.										
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities set forth in Account No. 86, page 204	14,154	1,002	1,498	65	70,532	10,291	11,272	45,228	174,416	328,458
To Municipalities, Local Funds, Native Chiefs, Landholders and Notabilities not included in Account No. 86	...	1	609	...	40	910	24	...	6	1,590
Under the Land Improvement Act	...	...	...	...	435	2,808	...	...	...	3,243
To Cultivators	87	57	20	3	437	1,376	5,681	181	870	8,712
For Embankment and Drainage	...	...	...	...	3,137	...	...	...	...	3,137
To Service Funds	880	...	...	...	...	...	...	5,392	...	6,272
TOTAL INTEREST ON LOANS AND ADVANCES	15,121	1,060	2,127	68	74,581	15,385	16,977	50,801	175,292	351,412
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30*c*, page 68	250,087	...	...	...	...	...	...	...	...	250,087
Securities of Provincial Funds	222	239	...	56	1,534	4,301	740	7,490	6,445	21,027
TOTAL INTEREST ON INVESTMENTS	250,309	239	...	56	1,534	4,301	740	7,490	6,445	271,114
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	111	...	...	...	2	...	1	4,273	151	4,538
Of other Revenue	...	...	...	...	...	...	...	1,275	...	1,275

Of District Road Cess		...	...	...	...	5,516	...	...	...	...	5,516
Of Public Works Cess		...	...	...	...	5,709	...	...	...	...	5,709
Of Balances due for Purchase Money of Waste Lands		...	...	...	313	5	12	...	47	...	377
Of Balances due for Commutation of Land Tax		...	...	...	388	...	...	...	...	...	388
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT		111	...	...	701	11,232	12	1	5,595	151	17,803
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund		224	...	...	...	...	...	...	...	17	241
Interest on Overdrawn Capital of Guaranteed Railways		45,305	...	...	...	...	...	...	...	...	45,305
Sundry Items		15	...	...	...	187	457	...	43	393	1,095
TOTAL SUNDRY ACCOUNTS		45,544	...	...	...	187	457	...	43	410	46,641
TOTAL RECEIPTS IN INDIA	£	311,085	1,299	2,127	825	87,534	20,155	17,718	63,929	182,298	686,970
RECEIPTS IN ENGLAND:											
Interest realised from Investment of Cash Balance										6,093	
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland										3,043	
											9,136
EXCHANGE ON RECEIPTS IN ENGLAND											2,876
TOTAL INTEREST RECEIPTS	£										698,982

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the Annual Interest thereon, and the INTEREST paid during the Year ended 31st March 1886.

	Amount of Loan, 31st March 1886.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	£	£	£	£
Loans bearing interest at 4½ per cent.—				
Transfer Loan of 1870	1,787,540	80,439	82,896	
Railway Loan from Maharaja Holkar	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,514,770	68,165	72,071	
Transfer Loan of 1879, 4½ per cent. portion	18,965,553	853,450	868,396	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,900	(*a*)999	972	
				1,069,335
Loans bearing interest at 4 per cent.—				
Loan of 1832-33	850,336	34,013	32,174	
Loan of 1835-36	2,323,860	92,954	96,252	
Loan of 1842-43	23,398,850	935,954	938,019	
Loan of 1854-55	4,581,670	183,267	196,197	
Transfer Loan of 1st May 1865	26,037,386	1,041,495	1,023,649	
Reduced 4 per cent. Loan of 1879	8,969,960	358,798	376,053	
Promissory Notes for Mysore Family	87,285	3,491	3,371	
Railway Loan from Maharaja Sindiah	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,975	399	310	
				2,726,025
Loans bearing interest at 3½ per cent.—				
Loan of 1853-54	53,340	1,867	1,461	
				1,461
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	43,235	1,946	1,266	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,959	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	3,990	160	1,469	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	14,330	573	1,792	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	67,710	2,708	671	
				7,157
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	76	
5 per cent. Loan of 1856-57	...	...	6	
5 per cent. Loan of 1854-55 for Public Works	...	...	60	
4½ per cent. Transfer Loan of 1872	...	...	241	
Transfer Loan of 22nd April 1854	...	...	235	
Reduced 4 per cent. Loan of 1881	...	...	1	
				619
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	153,874	6,155	7,060	
Commission on Stock Notes	...	...	35	
Deduct—Recredit of Interest paid on paper held on Government Account	...	...	1,320	
				5,775
			TOTAL INTEREST PAID UPON RUPEE DEBT £	3,810,372
STERLING DEBT.				
India 5 per cent. Stock (prior to 5th July 1880)	...	...	52	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
India 4 per cent. Stock	53,343,790	2,133,752	1,936,689	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity			198,370	
Transfer Loan of 22nd April 1854	...(*b*)	...	44,761	
India 3½ per cent. Stock	6,483,471	226,921	125,817	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			61,336	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock			4,055	
India 3 per cent. Stock	6,748,548	202,456	142,497	
India 3 per cent. Stock issued in redemption of a portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent Stock issued in redemption of a portion of Eastern Bengal Railway 4 per cent. Debenture Stock			21	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Temporary Loans	...		1,411	
Eastern Bengal Railway 4 per cent. Debentures (Liability incurred on purchase of Line)	409,700	16,388	30,334	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947		
		TOTAL	2,792,382	
Discount, Sinking Fund			2,721	
			TOTAL INTEREST ON STERLING DEBT £	2,795,103
EXCHANGE ON PAYMENTS IN ENGLAND				879,818
			GRAND TOTAL. £	(*c*) 7,485,293

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) This is a Rupee Loan, the interest on which is payable in England at the option of the holder.
(*c*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and Irrigation—Major Works, Interest on Debt", see distribution statement on the next page.

No. 25.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1886—*continued.*

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways, and Irrigation Works not charged to Revenue, and the Interest and Commission on Stock Notes, which are taken provincially.

	Ordinary Debt.				Debt incurred for Railways, and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
	£	£	£	£	£	£	£
India, General	...	657,875	—1,072	656,803	1,800,820	486,558	2,287,378
Central Provinces	...	...	772	772	41,221	...	41,221
Burma	...	...	...	...	111,973	...	111,973
Assam	...	...	29	29	...	...	...
Bengal	...	...	906	906	190,731	224,919	415,650
North-Western Provinces and Oudh.	...	...	2,241	2,241	17,310	253,370	270,680
Punjab	...	...	1,050	1,050	19,820	...	19,820
Madras	...	...	831	831	...	...	...
Bombay	...	...	1,018	1,018	...	...	...
Total, India	...	657,875	5,775	663,650	2,181,875	964,847	3,146,722
England	2,381,466	44,761	(a) 2,721	2,428,948	366,155	...	366,155
Exchange	749,618	14,089	856	764,563	115,255	...	115,255
TOTAL	3,131,084	716,725	9,352	3,857,161	2,663,285	964,847	3,628,132

TOTAL £7,485,293 as in last page.

(a) Amount paid in respect of the Discount Sinking Fund in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1886, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.				
Special Loans.	£	£	£	£
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,574,680	1,557,727	6, 5 & 4	72,370
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 & 6	1,704
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	240
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Charitable Endowment	4,000	4,000	6	...
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	250	250	4 & 3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	1,961
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	8,512	9,012	4	348
Service Funds.				
Treasury Notes issued in favour of Service Funds	(*b*) 1,208,022	...	4	23,967
Civil Fund	745,997	...	4 & 5	18,165
Uncovenanted Service Family Pension Fund	(*a*) 891,024	933,926	6	51,987
Miscellaneous Service Funds	222	229	...	10
Savings Banks				
Deposits in District Savings Banks	61,419	39,169	3¾	1,322
Post Office Savings Bank Deposits	78,601	138,925	3¾	68,426
State Railway Provident Institutions	(*b*) 47,310	58,699	3¾	2,003
Civil Engineers' Provident Fund	7,227	29,006	4	704
Regimental Savings Banks Deposits	88,617	82,545	3¾	3,572
General Family Pension Fund	3,303	2,202	3¾	63
Hindu Family Annuity Fund	2,930	3,147	3¾	150
Bengal Christian Family Pension Fund	419	315	3¾	12
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	121,332	108,065	4	5,420
Balances of Railway Funds	167,725	90,767	3¾	6,269
Balances of net Railway Traffic Receipts	...	...	...	1,419
Post Office Guarantee Fund	...	...	3¾	116
Telegraph Guarantee Fund	...	...	...	292
Miscellaneous Accounts, including Refunds	...	...	...	805
	5,152,025	3,198,419		264,505
CENTRAL PROVINCES.				
Savings Banks.				
Deposits in District Savings Banks	58,321	27,951	3¾	1,188
Post Office Savings Bank Deposits	(*b*) 58,892	(*c*) 108,333	3¾	...
State Railway Provident Institutions	(*b*) 5,124	5,824	3¾	237
	122,337	142,108		1,425
BURMA.				
Savings Banks.				
Deposits in District Savings Banks	22,604	7,338	3¾	369
Post Office Savings Bank Deposits	22,970	(*c*) 49,438	3¾	...
State Railway Provident Institutions	(*b*) 8,236	7,357	3¾	335
	53,810	64,133		704
Carried forward £	5,328,172	3,404,660		266,634

(*a*) Includes 21*l.* and 126*l.* shown as Closing Balances of the "Uncovenanted Service Family Pension Fund, Insurance Branch," and "Uncovenanted Service Family Pension Fund, Deferred Annuity Branch," respectively, in last year's account.
(*b*) Differs from the Closing Balance of last year's Account by 1*l.* for corrections since made.
(*c*) The Interest on these Deposits is included in 68,426*l.* entered under "India, General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1886, &c.—*continued*.

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward	5,328,172	3,404,660		266,634
ASSAM.				
Savings Banks.				
Deposits in District Savings Banks	40,679	11,368	3¾	595
Post Office Savings Bank Deposits	30,488	(*b*) 61,963	3¾	...
State Railway Provident Institutions	8	88	3¾	2
	71,175	73,419		597
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	287,573	280,223	3¾	10,328
Deposits in District Savings Banks	271,891	109,550	3¾	4,763
Post Office Savings Bank Deposits	378,901	(*b*) 615,993	3¾	...
State Railway Provident Institutions	24,307	35,048	3¾	1,074
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	127
Land Revenue Collections Refunded	...	...	...	357
Miscellaneous Accounts	...	...	...	8
	962,672	1,040,814		16,657
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Kirwee as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Deposits in District Savings Banks	187,530	51,488	3¾	2,298
Post Office Savings Bank Deposits	(*a*) 189,055	(*b*) 373,430	3¾	...
State Railway Provident Institutions	(*a*) 2,079	4,124	3¾	130
Civil Engineers' Provident Fund	...	107	3¾	...
Miscellaneous.				
Miscellaneous Accounts	...	...	...	73
	398,664	449,149	...	3,301
PUNJAB.				
Special Loans.				
Educational Funds	...	...	...	175
Savings Banks.				
Deposits in District Savings Banks	110,686	48,364	3¾	2,054
Post Office Savings Bank Deposits	144,743	(*b*) 257,584	3¾	...
State Railway Provident Institutions	(*a*) 44,796	70,098	3¾	1,910
Miscellaneous.				
Miscellaneous Accounts	...	...	...	3
	300,225	376,046		4,142
MADRAS.				
Service Funds.				
Treasury Notes of Service Funds	1,617,640	...	4	69,142
Civil Fund	84,697	...	4 & 5	16,769
Apothecaries' Fund	8,200	8,785	4	322
Savings Banks.				
Government Savings Bank Deposits	275,447	261,765	3¾	9,520
Post Office Savings Bank Deposits	134,638	(*b*) 192,274	3¾	...
Regimental Savings Banks Deposits	27,943	28,290	3¾	1,015
Deposits of the Administrator General	(*a*) 121	113	...	4
Miscellaneous.				
Balances of Madras Railway Special Funds	17,653	19,782	3¾	712
Land Revenue Collections refunded	...	...	...	20
Miscellaneous Accounts, including Refunds	...	...	...	1,082
	2,166,339	511,009		98,586
Carried forward	9,227,247	5,855,097		389,917

(*a*) Differs from the Closing Balance in last year's account by 1*l*. for corrections since made.
(*b*) The Interest on these Deposits is included in 68,426*l*. entered under "India General."

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1886, &c.—*continued.*

	Amount, 1st April 1885.	Amount, 31st March 1886.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	£	£	£	£
Brought forward	9,227,247	5,855,097		389,917
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments	91,689	91,689	5 & 6	4,707
Service Funds.				
Uncovenanted Service Family Pension Fund	82,188	95,060	6	9,854
Bombay Island Police Fund	30,918	...	4½ & 5	2,433
Savings Banks.				
Government Savings Banks Deposits	(a) 1,742,847	1,640,970	3¾	59,987
Post Office Savings Bank Deposits	304,130	(b) 456,017	3¾	...
Regimental Savings Banks Deposits	30,020	27,854	3¾	1,119
Local Fund Pension Fund	3,045	4,142	3¾	...
Uncovenanted Service Family Pension Fund, Life Assurance Branch	1,495	2,146	3¾	67
Deposits of the Administrator General	(a) 23,138	22,399	4	1,517
Miscellaneous.				
Miscellaneous Accounts, including Refunds	...	...	...	3,711
	2,309,470	2,340,277		83,395
TOTAL IN INDIA £	11,536,717	8,195,374		473,312
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India				295
EXCHANGE ON CHARGES IN ENGLAND				93
GRAND TOTAL £				473,700

(a) Differs from the Closing Balance in last year's Account by 1*l.* for corrections since made.
(b) The Interest on these Deposits is included in 68,426*l.* entered under "India, General."

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	£	£	£	£	£	£	£	£	£	£
Civil Fund, including Treasury Notes	42,132	....	...	...	...	...	...	85,911	...	128,043
Uncovenanted Service Fund	51,987	...	...	...	...	...	...	...	9,854	61,841
Other Service Funds	10	...	...	...	...	...	...	322	2,433	2,765
TOTAL, SERVICE FUNDS £	94,129	...	...	...	...	...	...	86,233	12,287	192,649
SAVINGS BANKS.										
Government Savings Bank	...	...	...	...	10,328	...	...	9,520	59,987	79,835
District Savings Bank	1,322	1,188	369	595	4,763	2,298	2,654	...	...	12,589
Post Office Savings Bank	68,426	...	...	...	...	...	...	...	...	68,426
State Railway Provident Institutions	2,093	237	335	2	1,074	130	1,910	...	...	5,691
Civil Engineers' Provident Fund	704	...	...	...	...	...	...	...	...	704
Regimental Savings Bank	3,572	...	...	...	...	...	...	1,015	1,119	5,706
Other Bank Accounts	225	...	...	...	...	...	...	4	1,584	1,813
TOTAL SAVINGS BANKS £	76,252	1,425	704	597	16,165	2,428	3,964	10,539	62,690	174,764

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section C.—Post Office, &c.

Revenue £1,965,860. Expenditure £2,292,961.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,113,086	1,302,604
Telegraph . .	28	Receipts and Expenditure . . .	56	...	628,484	872,761
,, . .	28A	Establishment—Indian Telegraphs . .	57	367,540	...	...
,, . .	28B	Construction—Indian Telegraphs . .	58	239,203	..	...
,, . .	28C	Indo-European Telegraph, Persian Gulf Section—Working and Maintenance .	59	48,328	...	...
,, . .	28D	Indo-European Telegraph, Persian Section —Working and Maintenance . .	60	16,499	...	...
,, . .	28E	Capital Expenditure included in Account No. 28	61	250,194	...	...
Mint . . .	29	Receipts and Charges	62	...	224,290	117,596
		TOTAL .		...	1,965,860	2,292,961

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	14,959	8,564	8,005	5,869	54,817	33,672	19,904	19,709	32,965	198,464
Sale of Postage Stamps:										
Ordinary Stamps	46,655	24,474	19,756	14,751	137,198	84,045	66,715	118,468	140,933	652,995
Service Stamps	9,700	7,360	2,603	2,870	29,786	24,665	30,328	28,478	36,187	171,977
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	38	20,430	...	...	20,468
Fees and Petty Receipts	1,555	306	310	238	1,643	1,040	705	1,258	2,726	9,781
Contributions from Native States	530	...	...	...	...	...	600	...	...	1,130
Money Order Receipts	6,932	3,900	3,373	2,560	21,578	9,900	5,771	9,002	7,389	70,405
Commission on sale of Indian Postal Notes	14	24	2	4	69	38	21	76	30	278
Commission on British Postal Orders	5	4	4	2	12	13	18	11	15	84
Bullock Train	...	...	...	...	...	...	14,480	...	...	14,480
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	...	7	...	1,244	...	2,826	...	160	4,237
GROSS RECEIPTS . £	80,350	44,632	34,060	26,294	246,347	153,411	161,798	177,002	220,405	1,144,299
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	32,188	32,188
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	—1,386	—1,386
Refunds	11	11	5	2	231	38	22	43	48	411
	11	11	5	2	231	38	22	43	30,850	31,213
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . £	80,339	44,621	34,055	26,292	246,116	153,373	161,776	176,959	189,555	1,113,086
CHARGES.										
Chief Office, Calcutta:										
Director General Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	8,952	...	...	...	...	8,952
Comptroller, Deputy Comptroller, Assistant Comptroller, and Superintendent attached to Comptroller's Office	...	...	...	...	4,161	...	...	...	...	4,161
Office Establishment of the Director General	...	...	...	...	3,629	...	...	...	...	3,629
Office Establishment of the Comptroller	...	...	...	...	22,926	...	...	...	...	22,926
Office Expenses of the Director General	...	...	...	...	4,839	...	...	...	...	4,839
Office Expenses of the Comptroller	...	...	...	...	853	...	...	...	...	853
Travelling Expenses of the Office of the Director General	...	...	...	...	600	...	...	...	...	600
Travelling Expenses of the Office of the Comptroller	...	...	...	...	189	...	...	...	...	189

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,600	1,261	942	840	5,257	2,021	2,400	1,967	1,961	19,249
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,001	3,008	1,823	1,620	17,952	13,756	7,312	10,230	9,232	68,934
Office Establishments	34,269	20,502	12,983	12,912	140,222	84,641	51,483	61,889	92,019	510,020
Office Expenses	1,980	2,052	1,234	717	24,036	3,708	3,538	2,629	6,330	46,224
Travelling Expenses	3,026	2,115	939	1,092	9,910	6,315	4,118	4,343	3,037	34,895
Conveyance of Mails:										
Road Establishment	9,052	5,442	291	5,932	17,878	4,067	4,944	22,001	21,142	90,749
Ferry Establishment	...	24	6	7	191	...	95	19	...	342
Contingent Road Charges	325	467	17	166	2,044	83	78	809	756	4,745
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,286	1,286
Steam Service Contract	...	...	774	2,500	60	...	...	...	420	3,754
Payments to State Railways	10,175	526	426	600	29,894	958	2,711	1,674	99	47,063
Bullock Train Establishment	...	...	...	...	...	...	14,823	...	...	14,823
Boat Establishment and Charges	36	...	122	466	2,168	...	...	215	103	3,110
Mail Cart Establishment and Charges	2,757	2,591	...	696	788	3,699	29,099	1,780	6,778	48,188
Railway Charges	...	...	147	272	3,188	203	2,108	2,629	9,740	18,287
Discount on Sale of Postage Stamps	889	455	354	265	2,516	1,573	1,264	2,210	2,648	12,174
Special Pay, &c., of the British Indian Representative at the Postal Congress at Lisbon	...	...	...	...	594	...	...	...	134	728
Miscellaneous Charges of Post Office	948	303	571	310	6,974	5,351	406	527	4,876	20,266
Subsidies	...	...	5,505	...	44,765	...	...	...	4,245	54,515
Bounty Money	...	...	35	...	15	...	...	47	215	312
District Post Establishments, including Zemindari Dâk Charges in Bengal	11,089	4,991	12,168	2,976	33,030	19,048	13,978	10,685	10,592	118,557
TOTAL CHARGES IN INDIA £	81,147	43,737	38,337	30,471	387,631	145,423	138,357	123,654	175,613	1,164,370
CHARGES IN ENGLAND:										
Stores for India				(a) 865,103 (b) 21,412				6,098	9,629	37,139
				886,515				129,752	185,242	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										68,000
									TOTAL CHARGES IN ENGLAND £	105,139
EXCHANGE ON CHARGES IN ENGLAND										33,095
TOTAL CHARGES of the POST OFFICE £										1,302,604

N. B.—The estimated amount of Sea-postage retained by India is 2,530*l.*

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the year ended 31st March 1886.

	Capital.		Revenue.		Total.	
	India.	England.	India.	England.	India.	England.
RECEIPTS.						
INDIAN TELEGRAPHS.						
Message Revenue.	£	£	£	£	£	£
Sale of Stamps deducting Refunds	...	...	295,833	...	295,833	...
Receipts from other Administrations	...	...	36,215	...	36,215	...
Other Receipts by Cash and Postage Stamps	...	...	66,181	...	66,181	...
Interest and Recoveries.						
Interest on Railway Lines and Rent of Instruments and Appliances	...	...	42,919	...	42,919	..
Recoveries from Railways of Maintenance Charges	...	...	50,973	...	50,973	...
Recoveries from Guaranteed Lines and Offices	...	...	11,249	..	11,249	....
Miscellaneous Receipts	...	...	3,902	...	3,902	...
RECEIPTS OF PROVINCIAL TELEGRAPHS						
Message Revenue, Bombay	...	...	369	...	369	...
Message Revenue, Bengal	...	...	5	...	5	...
TOTAL	..	...	507,646	...	507,646	...
INDO-EUROPEAN TELEGRAPH.						
PERSIAN GULF SECTION.						
Message Revenue	...	...	50,229	...	50,229	...
Miscellaneous	...	...	267	...	267	...
PERSIAN SECTION.						
Message Revenue	...	...	23,093	...	23,093	...
Miscellaneous	...	...	496	...	496	...
REVENUE IN ENGLAND.						
Message Revenue	...	...	...	58,418	...	58,418
Common Purse Arrangement	...	...	...	—22,929	...	—22,929
Repayment, &c.	...	71	...	...	...	71
TOTAL	...	71	74,085	35,489	74,085	35,560
					581,731	35,560
					617,291	
EXCHANGE on Receipts in England	...	...	...	...	11,193	
			TOTAL RECEIPTS		628,484	
CHARGES.						
INDIAN TELEGRAPHS.						
Establishment, *see* Statement A	30,917	...	330,501	6,122	361,418	6,122
Construction, *see* Statement B	73,930	145,437	19,836	...	93,766	145,437
TOTAL	104,847	145,437	350,337	6,122	455,184	151,559
PROVINCIAL TELEGRAPHS.						
Bombay.						
Establishment	...	...	451	...	451	...
Construction	...	...	...	...	...	...
Tools and Plant	—35	...	94	...	59	...
Bengal.						
Establishment	...	...	27	...	27	...
Construction	...	...	...	...	...	...
Tools and Plant	—55	...	92	...	37	...
TOTAL	—90	...	664	...	574	...
INDO-EUROPEAN TELEGRAPH.						
Persian Gulf Section. Working and Maintenance, *see* Statement C.	—84,267	...	131,285	...	47,018	...
Persian Section. Working and Maintenance, *see* Statement D.	34	...	16,465	...	16,499	...
Charges in England—						
Establishment	...	...	...	8,596	...	8,596
Royalties	...	...	...	100	...	100
Miscellaneous	...	8	...	2,950	...	2,958
Stores	...	84,825	...	1,796	...	86,621
Charges in other Departments	494	..	816	..	1,310	...
TOTAL	—83,739	84,833	148,566	13,442	64,827	98,275
RED SEA TELEGRAPH.						
Annuity to Shareholders of the late Red Sea and India Telegraph Company	...	...	...	18 027	...	18,027
					520,585	267,861
					788,446	
EXCHANGE ON CHARGES IN ENGLAND	...	...	...	...	84,315	
			TOTAL CHARGES £		872,761	

No. 28A.—ESTABLISHMENT, INDIAN TELEGRAPHS.

	Direction.	Accounts.	Check Office.	Superintendence.	Line Maintenance.	SIGNALLING.				Workshop.	Total.
						Departmental Signal Offices.		Non-Departmental Offices.			
						Imperial.	Postal combined.	Railway Offices.	Private Line Offices.		
	£	£	£	£	£	£	£	£	£	£	£
Superior Officers	9,942	...	...	...	...	...	...	...	...	...	9,942
Examiner and Assistant Examiner	...	2,160	...	...	...	...	...	...	...	..	2,160
Superintendents and Assistant Superintendents	3,359	...	1,074	62,503	...	...	...	...	...	1,540	68,476
Establishment	2,981	3,944	3,604	12,760	19,317	146,220	11,964	9,726	553	2,773	213,842
Allowances	1,653	320	59	2,016	607	25,034	...	...	...	301	29,990
Rent	...	...	...	347	...	2,702	...	...	...	...	3,049
Travelling charges	1,906	24	...	9,791	3,378	5,678	...	...	...	37	20,814
Contingent charges	707	90	104	538	6	5,660	...	...	...	...	7,105
Tools and Plant	1,048	47	58	209	1,233	4,776	2,408	4,930	352	...	15,061
Training Postal Officials	...	...	...	...	...	...	75	...	...	...	75
TOTAL	21,596	6,585	4,899	88,164	24,541	190,070	14,447	14,656	905	4,651	370,514
DEDUCT—Recovered from other Departments	...	...	...	2,974	...	...	...	...	...	...	2,974
NET TOTAL	21,596	6,585	4,899	85,190	24,541	190,070	14,447	14,656	905	4,651	367,540
Of which charged to Capital	3,687	1,173	...	15,782	...	122	2,308	2,989	205	4,651	30,917
Revenue	17,909	5,412	4,899	69,408	24,541	189,948	12,139	11,667	700	...	336,623

No. 28B.—CONSTRUCTION, INDIAN TELEGRAPHS.

	Capital.	Revenue.	Total.
	£	£	£
Railway Lines	69,079	...	69,079
Departmental Lines	67,439	...	67,439
Workshop and Press	397	...	397
Repairs of Lines and Buildings	...	18,992	18,992
Losses	...	32	32
Suspense	—4,595	...	—4,595
Store and Workshop Contingencies	9,262	812	10,074
TOTAL	141,582	19,836	161,418
DEDUCT—Value of stores expended in excess of amount purchased on same account (*i.e.*, diminution of stock)	—77,785	...	—77,785
NET CHARGE FOR CONSTRUCTION	219,367	19,836	239,203
Of which—			
Charged in India	73,930	19,836	93,766
Charged in England, being purchase of stores there	145,437	...	145,437

DETAILS OF LINES CONSTRUCTED.

Railway Lines.	£	Departmental Lines.	£
Shariagh to Quetta	4,997	Tavoy to Siam	1,159
Narigorge to Shariagh	3,460	Improvements to Tavoy to Siam	2,129
Hospett Railway Junction to Dharwar	1,680	Guntoor to Nellore	1,311
Belgaum to Londa	1,046	Cuttak to Puri	1,391
Poona to Kurdchi	14,385	Quetta to Darwaza	2,045
Dharwar to Portuguese Frontier	4,378	Tundla to Gazeeabad	2,422
Hubli to Ranibednore	3,749	Dader to Surat	1,274
Belgaum to Kurdchi	5,051	Cable Kennery light-house to Foreshore between Alibagh and Kehin	5,823
Guntakul to Cumbum	3,326	Moulmein to Myawaddee	4,006
Allahabad to Agra	3,789	Berhampore to Aska	1,109
Cable across Ganges—Palizaghat to Deogah	1,828	G. I. P. Ry. Station to Arungabad City	1,716
Secundrabad to Warungal	6,188	Gorakhpur to Uska	1,808
Jhansi to Manickpore	3,339	Lahore to Ludhiana	1,425
Bhopal to Baroda	3,111	Ditto to Multan	2,520
Chuck Nizam to right bank of Chenab river	12,171	Ludhiana to Amritsar	2,629
Multan Cantonment to Rohri Bunder	3,451	Rangoon to Yandoon	1,443
Sukkur Main Railway Station to Ruk Railway Station	1,147	Chichawatnee to Jhung	1,029
Other Lines	—8,017	Man Ranipur to Nowgong	1,352
		Hazaribagh to Ranchi	1,130
		Rajkote to Navanagar	2,049
		Akola to Hingoli	2,860
		Harda to Bhosawal	1,465
		Delhi to Kurnal	1,694
		Other Lines	21,650
	69,079		67,439

No. 28C.—INDO-EUROPEAN TELEGRAPH, PERSIAN GULF SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Traffic Manager's Office.	Line Maintenance.	Signalling.	Stores.	Political.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Director	1,795	...	...	...		...	...	...	...	1,795
Traffic Manager and Assistant	...	...	1,140	...		...	...	...	...	1,140
Superintendents and Assistant Superintendents	...	...	...	830	2,239	...	...	...	...	3,069
Establishment	555	163	413	5,195	12,162	1,657	...	...	...	20,145
Travelling Charges	126	...	..	490	509	...	...	...	...	1,125
Rent	...	...	...	60	420	...	...	...	...	480
Contingencies	69	14	...	565	171	664	...	...	...	1,483
Tools and Plant	163	...	40	907	2,269	...	...	...	...	3,379
Cable Steamer	...	...		13,269	...	...	...	...	...	13,269
Subsidies	...	...	...	...	...	...	1,735	...	...	1,735
Repairs	...	...	...	...	...	..	..	86,858	...	86,858
Suspense	...	...	...	...	...	19,993	...	—966	...	19,027
Works	...	...	...	...	...	...	...	...	735	735
	2,708	177	1,593	21,316	17,770	22,314	1,735	85,892	735	154,240
DEDUCT—Value of Stores expended in excess of amount purchased on same account	..	...	...	...	...	105,912	...	...	...	105,912
NET EXPENDITURE	2,708	177	1,593	21,316	17,770	—83,598	1,735	85,892	735	48,328
Of which—										
Charged in India, Revenue	2,708	177	1,593	21,260	17,770	...	1,735	86,042	...	131,285
Capital	...	...	...	56	...	—83,598	...	—966	241	—84,267
Charged in other Departments	...	...	...	...	...	...	...	816	494	1,310
TOTAL	2,708	177	1,593	21,316	17,770	—83,598	1,735	85,892	735	48,328

No. 28D.—INDO-EUROPEAN TELEGRAPH, PERSIAN SECTION—WORKING and MAINTENANCE.

	Direction.	Accounts.	Superintendence.	Line Maintenance.	Signalling.	Stores.	Repairs and Suspense.	Works.	TOTAL.
	£	£	£	£	£	£	£	£	£
Director and Assistant Director	1,234	...	123	...	...	...	...	...	1,357
Superintendent and Assistant Superintendents	...	...	1,765	...	774	...	...	...	2,539
Inspectors	...	...	...	1,395	...	...	...	...	1,395
Establishment	138	244	57	1,084	5,299	237	...	...	7,059
Rent	92	...	110	94	303	...	...	...	599
Travelling Charges	180	...	185	628	435	...	...	...	1,428
Contingencies	141	22	702	87	349	...	...	...	1,301
Tools and Plant	...	...	...	1,243	100	...	...	...	1,343
Profit and Loss	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	698	...	698
Works	...	...	...	...	...	...	...	—205	—205
Suspense	...	...	...	...	...	...	239	...	239
	1,785	266	2,942	4,531	7,260	237	937	—205	17,753
DEDUCT—Value of Stores expended in excess of amount purchased on same account	...	...	...		...	1,254	...	...	1,254
NET EXPENDITURE	1,785	266	2,942	4,531	7,260	—1,017	937	—205	16,499
Of which—									
Charged in India—									
Revenue	1,785	266	2,942	4,531	7,260	—1,017	698	...	16,465
Capital	...	...	...	...	...	...	239	—205	34
TOTAL	1,785	266	2,942	4,531	7,260	—1,017	937	—205	16,499

No. 28E.—STATEMENT showing COST of TELEGRAPH LINES defrayed from the REVENUES of *India* to close of 1885-86.

INDIA.

	EXPENDITURE OF THE YEAR.					TOTAL.	Previous Years.	To end of Year.	Corrections.	Net.
	BY TELEGRAPH DEPARTMENT.			By other Departments from their Grants.	Charges to rented lines and offices for exchange paid in England on stores used for them.					
	Direct Outlay.	15 per cent. for Establishment on Works.	Total Departmental Expenditure as in Finance Accounts.							
	£	£	£	£	£	£	£	£	£	£
LINES:										
Departmental	68,841	7,300	76,141	...	...	76,141	2,078,382	2,154,523	...	2,154,523
Railway	75,187	12,961	88,148	...	11,217	99,365	540,724	640,089	...	640,089
Guaranteed	1,694	254	1,948	...	...	1,948	58,656	60,604	...	60,604
Temporary Telegraphs for Military purposes	—1,395	...	—1,395	...	...	—1,395	—4,280	—5,675	...	—5,675
TOTAL LINES . £	144,327	20,515	164,842	..	11,217	176,059	2,673,482	2,849,541	...	2,849,541
BUILDINGS:										
Signal Offices	71	11	82	15,811	...	15,893	389,027	404,920	...	404,920
Quarters for Officers	...	...	...	...	...	...	1,224	1,224	...	1,224
Cable Houses and Tanks	120	18	138	...	...	138	3,722	3,860	...	3,860
Store Houses	...	...	...	—1,199	...	—1,199	35,581	34,382	...	34,382
Workshop and Press Buildings	658	99	757	3,122	...	3,879	18,351	22,230	...	22,230
TOTAL BUILDINGS . £	849	128	977	17,734	...	18,711	447,905	466,616	...	466,616
TOOLS AND PLANT:										
First fitting of Railway Offices	5,625	...	5,625	...	...	5,625	129,345	134,970	...	134,970
Other Tools and Plant	397	...	397	...	...	397	15,890	16,287	...	16,287
Store and Workshop Contingencies	602	...	602	...	...	602	558	1,160	...	1,160
TOTAL TOOLS AND PLANT . £	6,624	...	6,624	...	...	6,624	145,793	152,417	...	152,417
STORES:		Issues of stores.								
Europe Stores	145,437	...	...	...	...	...	...	...	...	
Other Stores	53,449	...	...	...	...	...	...	...	...	
TOTAL STORES . £	198,886	—116,450	82,436	...	...	82,436	215,469	297,905	...	297,905
SUSPENSE HEADS AFFECTING BUDGET GRANT	—4,595	...	—4,595	...	...	—4,595	9,794	5,199	...	5,199
CHARGE FOR EXCHANGE PAID IN ENGLAND.	...	...	...	30,042	...	30,042	45,549	75,591	—15,593	59,998
TOTAL . £	346,091	—95,807	250,284	47,776	11,217	309,277	3,537,992	3,847,269	—15,593	3,831,676
PROVINCIAL TELEGRAPH LINES:										
Bengal	—55	...	—55	...	...	—55	233	178	...	178
Bombay	—35	...	—35	1	...	—34	5,020	4,986	...	4,986
TOTAL . £	—90	...	—90	1	..	—89	5,253	5,164	...	5,164
TOTAL CAPITAL EXPENDITURE, INDIA . £	346,001	—95,807	250,194	47,777	11,217	309,188	3,543,245	3,852,433	—15,593	3,836,840

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1886.

CALCUTTA MINT.

		£	£
RECEIPTS.			
Seignorage on Gold		98	
Seignorage on Silver		59,164	
Gain on Coinage Operations		2,818	
Gain on Copper Coinage		11,105	
Sale of old Stores and Materials		627	
Miscellaneous Receipts		2,553	
TOTAL RECEIPTS		... £	76,365
CHARGES.			
Establishment:	£		
Direction and Office	6,760		
Bullion Establishment	1,599		
Mechanical and Operative Establishment	15,272		
Assay Establishment	5,034		
Office Expenses, &c.	963		
		29,628	
Loss of Weight in Coinage:			
Gold	22		
Silver	3,158		
Loss on Re-coinage	6,330		
Value of Copper used for Contingent purposes	16		
Cost of Copper Alloy	1,848		
		11,374	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,418	
Rents, Rates, and Taxes		1,440	
			47,860
Charges in England—Stores for India			2,793
TOTAL CHARGES under the Head "MINT"			50,653
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		1,011	
Value of Stationery supplied		29	
Value of Printing executed by Government Press		77	
			1,117
TOTAL CHARGES		. £	51,770
Estimated Value of Mint Buildings on 31st March 1886		. £	161,421

Note.—This does not include Absentee and Pension Allowances in England.

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		£
Gold:		
Gold Mohurs	15,057	22,586
Silver:		
Rupees	33,570,204	3,357,020
Half Rupees	1,408,336	70,417
Quarter Rupees	1,024,076	25,602
Eighth Rupees	1,335,444	16,693
Copper:		
Quarter-Annas	36,699,482	57,343
Half-Pice	6,205,840	4,848
Pie-Pieces	4,783,126	2,491
Straits Cents	7,412,670	16,679
TOTAL COINAGE	92,454,235	3,573,679

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		223
TOTAL CHARGES	. £	223
Estimated Value of Mint Buildings on 31st March 1886	. £	56,600

No. 29.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1886 —*continued*.

	£	£
BOMBAY MINT.		
RECEIPTS.		
Seignorage on Silver	143,393	
Assay Fees	16	
Gain on Coinage Operations	2,211	
Sale of old Stores and Materials	646	
Miscellaneous Receipts	1,659	
TOTAL RECEIPTS		147,925
CHARGES.		
Establishment:		
Direction and Office	7,649	
Operative Establishment	15,062	
Assay Establishment	5,350	
Office Expenses, &c.	2,108	
	30,169	
Loss of Weight in Coinage:		
Miscellaneous	5,391	
Stores purchased locally	4,907	
		40,467
Charges in England—Stores for India		19,111
TOTAL CHARGES under the Head "MINT"		59,578
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—		
Pensions to Mint Servants	1,248	
Value of Stationery supplied	42	
Value of Printing executed by Government Press	40	
		1,330
TOTAL CHARGES		60,908
Estimated Value of Mint Buildings on 31st March 1886		276,251

	Number.	Value.
AMOUNT COINED DURING THE YEAR.		£
Silver:		
Rupees, Half Rupees, Quarter Rupees, Eighth Rupees — British Indian Coins	67,401,606	6,740,161
	388,988	19,449
	1,117,875	27,947
	2,262,240	28,278
TOTAL COINAGE	71,170,709	6,815,835

	£	£	£
IN ENGLAND:			
Charges—Deputation Allowance of an Officer while inspecting Machinery for the Bombay Mint	...	358	
Stores for India, also shown above:			
For Bengal	2,793		
For Bombay	19,111		
		21,904	
			22,262
EXCHANGE ON CHARGES IN ENGLAND			7,007

SUMMARY of Mint Receipts and Charges.

	India, General.	Madras.	Bombay.	TOTAL, INDIA.	England.	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
MINT RECEIPTS (as per details above)	76,365	...	147,925	224,290	...	...	224,290
„ CHARGES (ditto)	47,860	...	40,467	88,327	22,262	7,007	117,596

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section D.—Civil Departments.

Revenue £1,427,406. Expenditure £12,243,689.

Major Head.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration	30	Expenditure	66		...	1,732,909
„	30A	Details of Charges under Secretariats	67	312,434	...	...
„	30B	„ „ Tour Charges	67	115,133	...	...
„	30C	Receipts and Charges on account of Paper Currency	68	...	...	...
Law and Justice	31A	Receipts	69	...	577,709	...
„	31B	Expenditure	70	...	...	3,352,284
„	31C	Details of Charges under High Courts, &c.	71	295,627	...	...
„	31D	„ „ Civil and Sessions Courts	71	1,151,121	...	..
„	31E	„ „ Criminal Courts	71	893,694	...	...
„	31F	„ „ Jails	72	612,778	...	...
„	31G	„ „ Convict Charges	72	135,166	...	...
Police	32	Receipts and Expenditure	73	...	321,011	2,852,724
Marine	33A	Receipts	74	...	200,432	...
„	33B	Expenditure	75	...	...	524,700
Education	34	Receipts and Expenditure	79	...	200,740	1,243,097
Ecclesiastical	35	Expenditure	80	...	...	163,846
Medical	36A	Receipts	81	...	54,315	...
„	36B	Expenditure	81	...	...	747,568
Political	37	Expenditure	82	...	...	1,150,723
Scientific and other Minor Departments	38A	Receipts	84	...	73,199	...
„	38B	Expenditure	85	...	...	475,838
		TOTAL	...	...	1,427,406	12,243,689

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	£	£	£	£	£	£	£	£	£	£	£
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	11,129	23,129	
„ of Lieutenant-Governors	...	...	...	...	9,503	9,600	9,600	...	...	28,703	
„ of Chief Commissioners, including Salary, Establishments, &c., of Commissioner in Sindh	...	3,928	4,800	4,441	...	...	...	...	10,878	24,047	
Staff and Household Charges	28,243	484	600	...	2,734	3,451	2,344	(b) 15,048	(b) 17,690	70,594	
Durbar Fund	(a) 15,969	...	...	...	...	...	...	...	...	15,969	
											187,522
Salaries of Members of Executive Council	39,470	...	...	...	...	...	...	12,335	12,286	64,091	
Legislative Council	15,022	11	...	...	1,955	...	...	1,558	...	18,546	
Military Secretary	34,485	...	...	...	...	...	3,864	5,739	8,581	52,669	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	127,481	7,965	12,076	7,440	44,267	27,009	20,297	30,487	35,412	312,434	
Tour Charges (as per Details in Account No. 30B)	85,480	755	401	494	8,453	11,095	6,587	96	1,772	115,133	
											562,873
Salaries, Establishment, and Contingencies of:—											
Board of Revenue	...	...	...	...	25,617	22,554	...	26,391	...	74,562	
Financial Commissioner	...	...	...	...	...	...	18,811	...	...	18,811	
Commissioners: Salaries, Establishments, &c.	43	19,236	21,233	5,352	52,863	57,687	33,249	..	26,415	216,078	
											309,451
Salaries, Establishment, and Contingencies of:—											
Comptroller General	38,169	...	...	...	...	...	...	...	...	38,169	
Accountant General, Public Works Department	19,293	...	...	...	...	...	...	...	...	19,293	
Accountants General and Comptrollers	...	6,990	9,171	4,759	32,924	22,862	16,275	22,989	25,872	141,842	
Paper Currency Office	10,367	54	1,491	...	...	1,617	1,248	2,636	8,745	26,158	
Reserve Treasury	555	...	...	...	...	...	...	94	36	685	
Allowances to Presidency Banks	20,899	...	...	...	1,437	...	...	6,627	14,305	43,268	
											269,415
General Establishment of Local Funds (including Wards' Establishment)	2,604	3,034	854	...	18,488	5,829	10,104	12,036	189	53,138	
Press Commission	871	...	...	...	...	...	...	...	...	871	
Rents, Rates, and Taxes	4,087	2	119	10	...	...	...	...	...	4,218	
Upper Burma Charges	...	...	186	...	...	...	...	...	...	186	
											58,413
Total Charges in India £	468,118	42,459	50,931	22,496	198,241	161,704	122,379	148,036	173,310		1,387,674
Charges in England:											
Salaries of the Secretary of State and Council for India and Establishment										139,417	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										5,965	
Store Department: Wages of labourers &c.										27,911	
Bank of England and Bank of Ireland for management of Debt										31,055	
Law Charges, Postage of Despatches, and Telegrams to India										22,593	
Office Contingencies										11,993	
Cost of Books and Newspapers supplied to India, not invoiced as stores										1,601	
Expenses incurred in the return of the Marquis of Ripon and his Suite to England										747	
Portrait of the Marquis of Ripon, for Government House, Calcutta										316	
Stores for India:										241,598	
Currency Notes, &c.										20,984	
											262,582
Exchange on Charges in England											82,653
Total General Administration Charges £											1,732,909

(a) Includes charges against Additional Grant of 3,000l. formerly taken under Tour Allowances.

(b) Includes Expenditure from Contract Allowance, *viz.*, 9,000l. in Madras and 9,380l. in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1886.

	£	£
INDIA, GENERAL.		
Secretariats:		
Financial Department	25,537	
Home Department	19,921	
Foreign Department	41,242	
Revenue and Agricultural Department	13,749	
Translator's Department	710	
Public Works Department	26,322	
		127,481
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary Establishment, and Contingent Charges		7,965
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		12,076
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		7,440
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		44,267
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		27,009
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		20,297
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		30,487
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		35,412
TOTAL CHARGES UNDER SECRETARIATS, &C. £		312,434

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Tour and Extra Allowances to Clerks and Servants	703	...	...	2	3,272	20	...	...	890	4,887
Travelling Allowances	36,118	223	190	420	1,090	2,782	2,283	96	...	43,202
Deputation Allowances	289	...	...	...	1,920	1,973	...	...	...	4,182
Maintenance Allowances	14,402	...	...	...	...	...	...	...	...	14,402
Education Allowances	680	...	...	...	...	...	...	...	..	680
Special Train	3,004	..	...	...	...	...	...	...	...	3,004
Posting, Bullock Train, and Railway Train hire	3,609	...	...	...	...	2,462	...	...	...	6,071
Commissariat Carriage and Supplies	408	...	...	...	...	...	...	...	...	408
Purchase and Repair of Tents, and Camp Establishment & Furniture	3,206	120	19	9	...	953	...	...	...	4,307
House Rent	5,936	..	...	...	...	350	...	...	...	6,286
Keep of Elephants	...	...	...	...	...	...	250	...	...	250
Miscellaneous	17,125	412	192	63	2,171	2,555	4,054	...	882	27,454
TOTAL TOUR CHARGES £	85,480	755	401	494	8,453	11,095	6,587	96	1,772	115,133

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1886.

	£	£
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	250,087	
Miscellaneous Receipts	299	
TOTAL RECEIPTS		£ 250,386

Note.—Amount of Securities held on the 31st March 1886 was as follows:—

	Amount.	Cost Price.
	R.	*R. a. p.*
4 per cent.	6,20,21,700	5,94,90,029 0 4
4½ per cent.	5,00,000	5,04,970 15 8
	6,25,21,700	5,99,95,000 0 0

CHARGES:		
Salaries and Charges of the several Currency Offices	23,387	
Repairs of Buildings and other Public Works Charges connected with the Department	324	
Value of Stationery supplied	315	
Value of Printing executed by Government Press	595	
House, Lighting, Police, and Water Rates	472	
Cost of Note Forms received from England, including Freight	17,636	
Pensions	1,420	
Service Telegrams	106	
Purchase of Service Stamps	254	
Cost of Chests, Bags, and Locks	235	
Charges for Remittance	1,481	
Contingencies	1,088	
Dead Stock (Cost of Office Furniture, &c.)	162	
Travelling Allowances	116	
TOTAL CHARGES		£ 47,591
NET PROFIT IN 1885-86		£ 202,795

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Sale proceeds of Unclaimed and Escheated Property	9,788	1,626	1,293	552	3,163	4,129	1,295	1,135	1,866	24,847
Court Fees realized in Cash	320	525	1	84	1,861	17,413	439	1,527	1,138	23,308
Pleadership Examination Fees	...	21	46	46	1,368	2,638	...	514	...	4,633
General Fees, Fines, and Forfeitures	2,857	10,283	23,204	6,516	66,452	26,436	31,745	32,842	24,749	225,084
Convict Settlement at Port Blair	37,264	...	...	...	...	...	...	...	...	37,264
Miscellaneous Fees and Fines—										
Record Room Receipts	...	...	...	...	...	2,436	...	...	..	2,436
Other Receipts	...	86	...	...	...	...	2	115	6	209
Miscellaneous	236	343	110	50	1,242	384	313	889	2,707	6,274
Sale proceeds of Jail Manufactures	1,821	21,047	18,599	1,570	77,657	30,135	17,156	15,660	9,699	193,344
Receipts on account of Thuggee School of Industry	...	11,019	...	...	...	...	...	...	...	11,019
Receipts on account of Convict Labour	102	11	1,134	5,264	28	13,537	10,367	873	7,547	38,863
Other Jail Receipts	954	71	762	138	992	246	965	375	4,250	8,753
Upper Burma Receipts	...	...	1,675	...	...	...	...	...	...	1,675
TOTAL RECEIPTS UNDER LAW AND JUSTICE £	53,342	45,032	46,824	14,220	152,763	97,354	62,282	53,930	51,962	577,709

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries, Establishments and Contingencies of:—										
High Courts (as per details in Account No. 31C)	...	...	...	...	119,427	33,914	...	46,472	63,849	263,662
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	31,965	...	...	31,965
Judicial Commissioner	315	6,026	5,479	...	...	8,586	...	...	...	20,406
Recorder	...	...	6,672	..	...	...	...	...	...	6,672
Law Officers	337	...	3,667	262	27,335	6,785	3,431	8,940	17,230	67,987
Civil and Sessions Courts (as per details in Account No 31D)	8,147	982	3,783	13,578	382,273	210,099	114,127	223,298	194,834	1,151,121
Criminal Courts (as per details in Account No. 31E)	12,828	57,103	82,189	35,598	207,514	154,838	119,479	90,876	133,269	893,694
Coroner's Court	...	...	...	...	1,317	...	...	865	1,293	3,475
Justices of the Peace	...	...	...	...	5,623	...	...	6,415	9,219	21,257
Courts of Small Causes	443	3,767	3,340	...	29,816	6,802	4,108	8,466	25,232	81,974
Jails (as per details in Account No. 31F)	5,274	49,160	64,242	10,376	174,316	96,130	72,093	79,860	61,327	612,778
Convict charges at Port Blair and Nicobars (as per details in Account No 31G)	135,166	...	...	...	...	...	...	...	...	135,166
Convict charges at Straits Settlements	1,970	...	...	...	...	...	...	...	...	1,970
Compensation Pay of Covenanted Civilians	...	...	...	...	...	1,196	...	...	...	1 196
Sub-Divisional Establishments	...	...	...	...	12,111	...	...	...	...	12,111
Pleadership Examination charges	...	...	100	16	875	2,458	...	121	...	3,570
Rents, Rates, and Taxes	9	...	...	124	...	...	...	...	...	133
Refunds	844	1,821	9,110	975	13,336	3,762	3,438	4,938	2,943	41,167
Upper Burma Charges	...	...	522	...	...	...	...	...	...	522
TOTAL CHARGES IN INDIA . £	165,333	118,859	179,104	60,929	973,943	524,570	348,641	470,251	509,196	3,350,826

CHARGES IN ENGLAND:		
Passage and outfit allowance of the Chief Justice of the High Court at Madras	800	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
	950	
Stores for India: Reports of Indian Appeal Cases for 1885, &c.—		
For Bengal	159	
		1,109
EXCHANGE ON CHARGES IN ENGLAND		349
TOTAL CHARGES UNDER LAW AND JUSTICE . £		3,352,284

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT, for the Year ended 31st March 1886.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
Salaries of Judges	70,700	21,600	21,678	23,285	32,459	169,722
Appellate Branch—Establishment and Contingencies	29,070	12,314	10,287	13,694	8,721	74,086
Original Branch—Establishment & Contingencies	19,657	...	...	9,493	22,669	51,819
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT £	119,427	33,914	31,965	46,472	63,849	295,627

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,336	973	2,103	6,907	206,369	112,165	76,138	97,924	92,854	599,709
Establishment	1,641	...	1,080	2,727	79,514	50,019	13,744	58,035	45,288	252,048
Ditto Judicial Record	...	...	...	...	...	5,939	...	...	...	5,939
Service of Processes	1,902	...	328	2,997	65,831	34,931	19,153	59,833	43,341	228,316
Travelling Allowances	103	9	35	87	3,231	1,161	1,510	637	3,947	10,720
Diet of Witnesses	11	...	...	117	1,466	716	...	2,734	1,995	7,039
Service Postage	13	...	6	52	2,502	1,191	1,338	871	1,828	7,801
Contingent Charges	141	...	231	691	23,360	3,977	2,244	3,264	5,367	39,275
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	214	214
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS £	8,147	982	3,783	13,578	382,273	210,099	114,127	223,298	194,834	1,151,121

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Part* of Salaries of Magistrates and Deputy Commissioners	...	15,647	16,468	9,055	42,563	53,743	35,296	11,154	25,916	209,842
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	...	9,343	26,430	12,160	88,083	37,203	25,854	14,912	38,538	252,523
Salaries of Cantonment, City, and Railway Magistrates, &c.	8,025	2,584	285	...	3,671	12,565	8,101	989	7,747	43,967
Deputation Allowance not caused by absence of Officers	...	...	...	...	...	...	242	...	...	242
Establishments	3,042	17,216	17,569	10,126	40,894	33,812	32,950	48,158	38,157	241,924
Travelling Allowance	598	1,279	4,202	1,363	8,302	3,890	3,083	6,609	15,018	44,344
Diet and Road Money to Witnesses	195	2,038	...	92	1,441	5,201	4,019	3,059	4,010	20,055
Service of Processes	...	6,264	8,877	679	11,021	...	...	147	...	26,988
Service Postage	170	995	191	535	1,744	1,798	5,118	979	2,071	14,501
Other Contingencies	798	1,737	8,167	1,588	9,795	6,626	4,816	4,869	884	39,280
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	28	28
TOTAL CHARGES UNDER CRIMINAL COURTS £	12,828	57,103	82,189	35,598	207,514	154,838	119,479	90,876	133,269	893,694

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Inspection and General Superintendence	...	...	2,319	604	6,215	4,257	3,108	3,637	3,030	23,170
Presidency Jails	...	...	...	...	8,125	...	...	5,592	5,296	19,013
Central Jails	...	11,407	27,423	...	39,171	34,555	7,257	28,205	6,267	154,285
District Jails	3,823	6,773	18,390	8,228	52,724	32,745	34,540	20,417	28,560	206,200
Lock-ups	247	695	3,491	...	9,620	3,867	3,085	8,121	2,528	31,654
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	9,782	...	4,952	14,734
School of Industry	...	2,533	1,049	...	4,581	...	...	...	1,637	9,800
Jail Manufactures	1,204	27,752	11,027	1,544	53,880	20,284	14,294	13,282	8,655	151,922
Charges for Transportation of Convicts	...	...	543	...	...	422	27	606	402	2,000
TOTAL CHARGES UNDER JAILS . £	5,274	49,160	64,242	10,376	174,316	96,130	72,093	79,860	61,327	612,778

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS, for the Year ended 31st March 1886.

INDIA, GENERAL.	£	£
Salary and Establishment of the Superintendent, including Judicial Establishment	12,267	
Police Establishment	13,101	
Medical, Commissariat, and other Establishments	11,893	
Commissariat Supplies	45,603	
Stores, Clothing, Tools, &c.	5,364	
Passage and Subsistence Money to Convicts	15,207	
Freight	14,985	
Miscellaneous Services, Supplies, and Contingencies	16,746	
		135,166
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . £		135,166

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1886.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
Receipts from Railway Companies on account of Railway Police	4,693	1,461	...	...	...	4,550	2,974	90	2,079	15,847
Receipts on account of Police supplied to Public Departments, Private Persons and Companies	197	792	21	564	1,396	2,506	664	2,382	7,461	15,983
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	3,916	...	...	...	5,767	51,246	...	31,339	92,268
Recoveries on account of Village Police	...	...	166	...	9,250	...	380	...	1,545	11,341
Fees, Fines, and Forfeitures	544	13,114	2,901	7,540	49,769	19,913	10,576	24,315	20,690	149,362
Cash Receipts under Act XXXI of 1860 (Arms Act)	...	...	35	...	...	54	106	36	29	260
Contributions for Pensions	77	63	43	28	270	493	53	173	617	1,817
Miscellaneous	1,187	696	567	3,704	8,378	3,424	2,049	3,707	10,249	33,961
Upper Burma Receipts	...	...	172	...	..	...	...		...	172
TOTAL POLICE RECEIPTS . £	6,698	20,042	3,905	11,836	69,063	36,707	68,048	30,703	74,009	321,011
CHARGES.										
Presidency Police	...	...	...	...	29,432		...	16,001	50,510	95,943
Provincial Superintending Officers of the District Police	...	3,173	3,706	3,453	10,862	12,143	13,759	17,101	4,414	68,611
District Executive Force:										
District Superintendents and Assistants	2,043	18,192	20,547	5,309	47,188	39,492	35,466	33,193	23,823	225,253
Inspectors, Constables, &c.	27,919	87,396	125,367	26,318	268,187	268,857	217,203	252,658	257,651	1,531,556
Office and other Establishments	350	2,784	930	2,173	(a) 17,829	5,678	576	...	11,528	41,848
Police Hospitals, Establishments and Charges	154	1,146	60	393	215	2,277	...	3,336	451	8,032
Clothing	855	3,572	6,623	1,855	16,342	26,772	9,348	11,531	14,785	91,683
Arms and Accoutrements	...	1,804	7,655	90	4,590	4,775	1,669	5,639	..	26,222
Miscellaneous	2,091	10,394	23,910	4,297	44,287	17,219	18,677	23,753	34,657	179,285
TOTAL DISTRICT EXECUTIVE FORCE . £	33,412	125,288	185,092	40,435	398,638	365,070	282,939	330,110	342,895	2,103,879
Government Railway Police	8,513	4,305	...	99	8,383	7,377	12,550	9	8,021	49,257
Municipal Police	..	..	...	...	3,158	...	...	...	...	3,158
Village Police	...	...	32,023	84	12,170	242,706	...	638	81,775	369,396
Guards for the Customs, Salt and Public Works Departments	...	...	...	...	698	...	2,436	2,778	...	5,912
Special Police	397	240	11,678	47,721	18,490	2,763	13,846	...	...	95,135
Collection of Cattle Trespass Fines	276	4,510	211	1,735	2,810	5,464	3,066	13,770	8,009	39,851
Steam Boiler Inspection Establishment and Charges	...	...	800	...	1,537	...	...	...	1,064	3,401
Thuggee and Dacoity	9,546	...	...	...	...	28	...	...	..	9,574
Contribution from Pounds to Municipalities	...	...	..	..	...	...	...	203	...	203
Petty Construction and Repairs	85	...	..	...	...	...	...	...	...	85
Miscellaneous	1	...	...	...	...	12	...	...	...	13
Refunds	38	77	282	22	353	284	215	141	63	1,475
Upper Burma Charges	...	...	6,831	...	...	...	...	...		6,831
TOTAL POLICE CHARGES . £	52,268	137,593	240,623	93,549	486,531	635,847	328,811	380,751	496,751	2,852,724

(a) Includes Hospital Establishment.

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£
Pilotage Receipts	...	...	...	80,245	402	553	81,200
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Docking Fees	1,340	...	...	...	...	...	1,340
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	38,666	...	...	...	.	...	38,666
Ditto for Port and Local Funds and for Private Individuals	1,050	...	...	...	...	...	1,050
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	1,611	...	...	..	...	...	1,611
Hire of Vessels	24,758	...	...	...	...	...	24,758
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	31	...	...	...	...	...	31
Sale Proceeds of condemned stores	1,996	...	...	173	...	...	2,169
Miscellaneous	...	124	...	...	...	...	124
Registration and other Fees:							
Fees realized at the Shipping Office	...	139	...	2,370	...	4,901	7,410
Examination Fees	...	...	...	311	...	...	311
Fees under Merchant Seamen's Act of 1854	...	...	..	5	...	...	5
Freight, Passage and Tonnage	238	2,242	158	...	...	...	2,638
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	9,859	...	...	...	...	...	9,859
Deductions for Mess Money	...	...	...	1,402	...	...	1,402
Coast Light Dues	...	19,953	...	...	...	...	19,953
Other Items	1,973	533	167	594	...	120	3,387
Upper Burma Receipts	...	4,518	...	...	...	...	4,518
TOTAL MARINE RECEIPTS ... £	81,522	27,509	325	85,100	402	5,574	200,432

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886.

	Salaries and Establishments.	Contingencies.	£
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	£	£	
Naval Commander-in-Chief, India Station	917	...	917
Director and Deputy Director of Indian Marine	9,041	631	
Marine Section, Controller of Military Accounts	462	14	
Examiner of Marine Accounts	5,418	89	
	14,921	734	15,655
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	10,110	...	
Office Establishment	474	1,007	
	10,584	1,007	11,591

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	
Agent for Government Consignments, Calcutta	1,618	82	1,700	
Charges for landing stores for other Departments	...	...	3,544	
			5,244	
Deduct—Recoveries for stores landed for other Departments	...	...	5,479	
			—235	
Perim Light-house	361	525	886	
Miscellaneous	550	...	550	1,201

DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer and Transport Department	1,421	1,476	
Constructor's Department	371	1,596	
Factory Branch	2,232	2,697	
Builder's Branch	974	2,227	
Marine Storekeeper's Department	2,239	3,043	
Accountant's Office	2,071	2,717	
Dockyard Dispensary	56	298	
Hydraulic Lift at Hog Island	...	894	
Wages of Artificers and Labourers	13,704	30,808	
Miscellaneous	528	202	
	23,596	45,958	69,554

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels.		
1,160	250	Steam Troop-ship "Tenasserim"	5,361	
512	70	Troop-ship "Amberwitch"	3,516	
394	150	Steamer "Enterprise"	3,585	
1,701	460	Troop-ship "Clive"	6,599	
1,317	200	Troop-ship "Canning"	5,428	
...	...	Troop-ship "Czarewitch"	84	
180	100	Steamer "May Frere"	982	
40	25	Steamer "Nancowry"	880	
366	150	Gun Boat "Quangtung"	4,270	
714	200	Turret-vessel "Abyssinia"	2,294	
745	250	Ditto "Magdala"	1,561	
		Contingencies	303	
				34,863
		Carried forward . £		133,781

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*continued.*

Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£
		Brought forward	...	133,781
		SALARIES AND ALLOWANCES, &c.—*continued.*		
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	424	
86	50	Steamer "Comet"	1,755	
131	120	Steamer "Sir William Peel"	181	
400	...	Troop Flat "Ganges"	466	
108	60	Steamer "Tigris"	1,547	
...	...	Troop Flat "Konai"	17	
338	150	Steamer "Irrawaddy"	1,453	
360	...	Troop Flat "Gogra"	484	
98	90	Steamer "Koladyne"	1,566	
47	...	Yacht Flat "Sonamukhi"	434	
		Contingencies	325	
				8,652
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,724	
		Survey Party No. 1	492	
		Do. No. 2	366	
		Contingencies	256	
				3,838
		Hulks.		
768	...	"Auckland"	218	
299	...	"Koel"	936	
1,031	...	"Semiramis"	1,557	
		Contingencies	13	
				2,724
		Small Steamers and Launches.		
40	22	"Leopard" (Torpedo Defences)	223	
5	6	"Alexandria"	130	
...	10	"Tickler"	36	
35	30	"Miner"	250	
...	9	"Sapper"	148	
		Torpedo Flat at Rangoon	90	
		Contingencies	3	
				880
		Viceroy's Yacht Establishment and Contingencies	789	
		Lieutenant-Governor's Yacht Establishment and Contingencies	459	
				1,248
		Yard Crafts.		
		Yard Craft, Calcutta	983	
		Ditto Bombay	3,880	
				4,863
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	12,138	
		Allowances in lieu of Provisions	3,148	
				15,286
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	10,291	
		Metals, Machinery, and Stores	7,658	
		Freight, Carriage, and Stowage	1,398	
		Coals and other Fuel	20,596	
		Marine Steam-Engines and Gear	24	
		Paint Materials, Hemp, Canvas, Rope, &c.	18,327	
			58,294	
		Deduct—Value of Supplies to other Departments	32,760	
				25,534
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	1,712	1,712
		Carried forward ... £		198,518

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	£	£	£
Brought forward .	...	198,518	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	818		
Passage and Conveyance of Officers and Men	1,711		
Allowance to Marine Officers for passing in Oriental languages	196		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	12,063		
Medical Stores	184		
Freight on Europe Stores	2,530		
Miscellaneous	853		
		18,355	
		216,873	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		7,629	209,244

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.	
	£	£	£	£	£	£	
MARINE SURVEY ESTABLISHMENT	20	...	...	...	...	20	
DOCKYARDS	470	...	...	...	...	470	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	3,305	4,330	...	272	3,668	11,575	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	1,271	...	...	1,271	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	4,893	...	7,632	671	...	13,196	
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,000	...	...	...	...	1,000	
MISCELLANEOUS—							
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	61,232	402	315	61,949	
MARINE ESTABLISHMENTS	305	...	6,143	933	2,153	9,534	
OTHER MISCELLANEOUS CHARGES	9,182	3,014	6,310	...	...	18,506	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	9,290	...	...	...	...	9,290	
REFUNDS	71	...	191	...	...	262	
UPPER BURMA CHARGES	24	...	...	...	...	24	
TOTAL PROVINCIAL CHARGES IN INDIA £	28,560	7,344	82,907	2,278	6,136		127,225
					TOTAL CHARGES IN INDIA . £		336,469

CHARGES IN ENGLAND:—	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	72,194		
Expenses incurred in connection with the repair of the Indian Government Steamers "Tenasserim" and "Clive," and the coaling, &c., of the latter vessel	875		
Sundry other payments	1,035		
		74,104	
Stores for India:—			
For Bengal: Coals	1,980		
Miscellaneous Stores	20,205		
	22,185		
	£		
For Madras: Miscellaneous Stores	...	6	
For Bombay: Coals	12,011		
Miscellaneous Stores	34,860		
	46,871		
		69,062	
			143,166
EXCHANGE ON CHARGES IN ENGLAND			45,065
		TOTAL MARINE CHARGES . £	524,700

No. 33B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1886—*contd.*

DETAILS OF PROVINCIAL CHARGES.	Net Tonnage.	Nominal Horse-Power.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
MARINE ESTABLISHMENTS.			£	£	£	£	£	£
Port Officer's Department			159	...	3,785		...	3,944
Assistant Master Attendant's Department			...	...	...	933	..	933
Shipping Office			...	...	1,986	...	2,014	4,000
Marine Court			79	...	372	...	139	590
Transport Agencies			67	...	...	...	...	67
TOTAL MARINE ESTABLISHMENTS		£	305	...	6,143	933	2,153	9,534
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.								
Sea-going Vessels in Commission.								
Steamer "Pulukwa"	200	60	792	...	...	...	...	792
" "Mayoo"	200	60	691	...	...	...	...	691
Sandoway Packet Service			485	...	...	...	...	485
Inland Steamers and Flats.								
Steamer "Dove"	50	35	...	653	...	...	...	653
" "Lark"	...	25	...	801	...	...	...	801
Steam Launch "Cygnet"	19	65	...	2,876	...	...	...	2,876
Steamer "Margaret Northcote"	...	...	...	...	...	272	...	272
Steam Tug "Manora"	414	250	...	...	...	...	905	905
Steamer "Jhelum"	435	60	...	...	...	...	2,473	2,473
Flat "Mooltan"	432	...	...	...	...	...	144	44
Life Boat at Alibag			...	...	...	...	146	146
Steam Launch Establishment and Contingencies			1,337	...	...	...	...	1,337
TOTAL SALARIES, &c.		£	3,305	4,330	...	272	3,668	11,575
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.								
Branch, Master, and Mate Pilots' Allowances			...	...	6,029	...	108	6,137
Volunteers' and Leadsmen's Allowances			...	...	2,425	...	...	2,425
Pilotage Allowance, Free List			...	...	28,030	...	...	28,030
Pilotage Allowance, Licensed List			...	...	15,546	...	...	15,546
Pilot Vessels			...	...	4,444	...	113	4,557
Steamer "Undaunted"			...	..	2,705	...	...	2,705
Surgeon at the Sand Heads			...	...	412	...	...	412
Mess, Passage, and Miscellaneous			...	...	1,641	402	94	2,137
TOTAL PILOTAGE, &c.		£	...	...	61,232	402	315	61,949
OTHER MISCELLANEOUS CHARGES.								
Conveyance of Mails			6,922	3,014	2,917	...	...	12,853
Shipping Fees and Sundries			137	...	45	...	...	182
Hire of Moorings for Sea-going and Inland Vessels			...	...	1,428	...	...	1,428
Allowance to Port Commissioners for collecting Marine Dues			...	...	280	...	...	280
Contribution to Port Funds			1,524	...	650	...	...	2,174
Life Boat Establishment			...	...	83	...	...	83
Port Officer's Steam Launch			...	...	108	...	...	108
Harbour Master's Fees for Sea-going and Inland Vessels			...	...	76	...	...	76
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry			...	...	283	...	...	283
Survey of Sea-port Towns			492	...	...	...	..	492
Miscellaneous			107	...	440	...	...	547
TOTAL OTHER MISCELLANEOUS CHARGES		£	9,182	3,014	6,310	...	...	18,506

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£	£	£	£	£	£	£	£	£	£
FEES	786	3,017	1,064	3,668	46,570	7,879	4,910	21,106	39,750	128,750
CONTRIBUTIONS	714	6,462	...	79	2,579	1,130	83	585	7,919	19,551
INCOME FROM ENDOWMENTS	...	...	...	...	501	60	...	531	...	1,092
MISCELLANEOUS	3	2,009	730	140	2,775	3,195	46	3,313	5,083	17,294
Sale proceeds of Books, &c.	90	3,483	2,369	21	6	4,984	3,416	3,810	15,874	34,053
TOTAL RECEIPTS under EDUCATION . £	1,593	14,971	4,163	3,908	52,431	17,248	8,455	29,345	68,626	200,740
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION—										
Salary	...	1,800	1,500	...	2,255	2,555	1,865	2,877	2,376	15,228
Establishment and Contingencies	...	983	840	...	3,072	1,559	1,710	1,946	1,296	11,406
INSPECTORS—										
Salary	405	6,091	5,088	3,892	29,992	15,932	8,030	18,021	11,720	99,171
Establishment and Contingencies	915	2,784	951	2,274	14,813	8,372	3,641	14,681	10,110	58,541
UNIVERSITY	...	...	...	...	...	...	2,615	...	2,700	5,315
GOVT. COLLEGES—General	3,341	1,061	3,794	...	38,278	9,834	5,450	20,616	14,664	97,038
Professional	...	...	40	...	9,684	...	...	2,444	10,016	22,184
GOVT. SCHOOLS—GENERAL—										
Secondary	3,516	10,801	1,255	7,103	64,061	1,862	15,773	18,422	35,843	158,636
Primary	1,259	21,663	898	2	1,112	89,885	31,349	24,490	105,750	276,408
GOVERNMENT SCHOOLS, SPECIAL—										
Training Schools	384	2,995	4,039	1,798	6,568	4,157	5,257	11,671	5,398	42,267
Technical Schools	...	7	1,112	437	3,569	...	1,975	10,325	5,526	22,951
Other Schools	...	...	...	...	5,887	...	...	887	...	6,774
GRANTS-IN-AID	7,330	5,101	9,606	12,879	55,620	27,271	30,155	50,490	23,199	221,651
Payments by Results	...	3,006	4,784	...	73,172	...	...	16,104	13,104	110,170
SCHOLARSHIPS	351	2,347	1,393	1,473	17,625	5,639	5,632	1,217	5,997	41,674
MISCELLANEOUS	170	337	10,030	756	2,182	2,259	2,976	3,229	582	22,521
Government Book Depôt	...	2,226	1,454	...	41	2,103	2,104	2,007	16,538	26,473
Grants for Encouragement of Literature	...	67	173	166	880	606	135	4	356	2,387
REFUNDS	...	1	3	...	642	6	141	198	810	1,801
TOTAL CHARGES IN INDIA . £	17,671	61,270	46,960	30,780	329,453	172,040	118,808	199,629	265,985	1,242,596
CHARGES IN ENGLAND—										
Passage to India of Educational Officers on appointment, &c.										381
EXCHANGE ON CHARGES IN ENGLAND										120
TOTAL CHARGES under EDUCATION . £										1,243,097

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£	£	£	£	£	£	£	£	£	£
Stipend of the Bishop	4,598	....	1,040	...	...	...	...	2,560	2,560	10,758
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	8,634	3,316	3,314	1,278	14,289	18,959	16,327	22,786	19,047	107,950
Establishments	477	206	268	43	840	682	692	1,402	1,385	5,995
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	720	...	43	...	1,464	1,968	1,920	2,272	2,442	10,829
Church Establishments	43	...	...	...	222	41	12	137	123	578
Allowances to Bishops and Priests of the Church of Rome (*a*).	24	...	396	...	622	401	162	...	2,219	3,824
Allowances to other Clergymen	215	...	...	...	...	...	...	380	...	595
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,544	687	1,029	533	1,948	2,002	2,163	3,851	3,916	18,673
Charges for Cemeteries	203	188	212	93	514	703	551	550	829	3,843
TOTAL CHARGES IN INDIA (*a*) £	17,458	4,397	6,302	1,947	19,899	24,756	21,827	33,938	32,521	163,045
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment										609
EXCHANGE ON CHARGES IN ENGLAND										192
TOTAL ECCLESIASTICAL CHARGES (*a*) £										163,846

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 65, page 157.

No. 36 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Medical College and School Fees	...	...	...	...	2,278	...	...	1,626	2,753	6,657
Hospital Receipts	...	...	143	...	6,371	77	...	891	1,606	9,088
Lunatic Asylum Receipts	...	217	637	56	2,623	404	3,426	2,462	1,161	10,986
Sale of Medical Stores	...	...	...	45	...	51	137	138	35	406
Income from Endowments	...	...	...	...	...	227	...	139	...	366
Contributions	310	537	92	...	3,000	8,616	204	7,086	286	20,131
Miscellaneous	2	266	49	26	355	826	186	483	1,152	3,345
TOTAL RECEIPTS IN INDIA . £	312	1,020	921	127	14,627	10,201	3,953	12,825	6,993	50,979
RECEIPTS IN ENGLAND:										
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c., of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.									2,310	
Receipts on account of the Maintenance of two Lunatics in Broadmoor Asylum &c.									227	
										2,537
EXCHANGE ON RECEIPTS IN ENGLAND										799
TOTAL MEDICAL RECEIPTS . £										54,315

No. 36 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1886.

CHARGES.										
	£	£	£	£	£	£	£	£	£	£
Medical Establishment	7,452	18,460	12,213	8,993	46,272	47,966	30,617	49,369	26,316	247,658
Vaccine Establishment	235	2,888	1,908	1,331	14,303	12,174	7,244	14,882	(a) 26,759	81,724
Medical Colleges and Schools	...	...	199	...	23,407	2,003	7,165	9,243	6,357	48,374
Government Hospitals and Dispensaries	2,971	6,690	1,896	4,421	39,581	37,265	19,892	68,227	53,690	234,633
Lunatic Asylum	80	1,722	2,101	622	11,282	5,652	5,770	9,718	11,220	48,167
Sanitary Commissioner	5,666	913	718	323	4,066	3,563	4,441	(b) 6,248	...	25,938
Chemical Examiner's Department	...	...	366	...	469	368	99	1,760	2,245	5,307
Grants for Medical purposes	2,007	232	2,278	1,460	4,575	436	4,577	8,871	13,522	37,958
Lock Hospital	...	...	1,131	...	...	...	...	1,113	2,313	4,557
Refunds	...	296	6	...	19	67	123	37	950	1,498
Upper Burma Charges	...		359	...	...	...	...	...	...	359
TOTAL CHARGES IN INDIA . £	18,411	31,201	23,175	17,150	143,974	109,494	79,928	169,468	143,372	736,173
CHARGES IN ENGLAND:										
Royal India Lunatic Asylum, Ealing:—Salaries and allowances of the Staff, Board and Clothing of the Lunatics, and other expenses									£ 6,700	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum									478	
Expenses attending the Deputation sent to India to conduct investigations regarding Cholera, and of the Representatives of the Indian Government at the International Sanitary Conference at Rome, &c.									1,489	
										8,667
EXCHANGE ON CHARGES IN ENGLAND										2,728
TOTAL MEDICAL CHARGES . £										747,568

(a) Includes charges for Sanitation. (b) Of this, 1,100*l.* is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA.										
POLITICAL AGENTS—										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	85,954	940	...	3,518	...	1,640	8,087	13,466	38,588	152,193
Establishments and Contingent Charges	67,592	45	38	1,315	555	763	2,423	6,061	23,276	102,068
CHARGES ON NORTH-WEST FRONTIER—										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	884	...	...	884
Allowance to Khyber Tribes	...	...	...	...	...	...	9,451	...	...	9,451
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	8,411	...	...	8,411
Payments for Guarding Hill Passes	..	...	...	...	...	...	2,245	...	...	2,245
Beluchistan Charges—										
Beluchi Guard	4,836	...	...	...	...	...	...	...	...	4,836
Mission to Gwadar	...	...	..	...	...	...	...	...	...	...
Frontier Levies and Maintenance of Communication	39,676	...	...	...	...	...	...	...	...	39,676
POLITICAL SUBSIDIES—										
Political Subsidies	339,643	...	...	...	...	...	...	...	...	339,643
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	20,940	...	158	345	587	...	3,209	...	1,767	27,006
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	30,756	...	...	239	1,035	251	2,555	59	3,493	38,388
AFGHAN DELIMITATION COMMISSION	232,240	...	...	...	...	...	...	...	...	232,240
REFUGEES AND STATE PRISONERS—										
Charges on account of the ex-Amir of Afghanistan	...	...	...	...	...	6,563	...	...	...	6,563
Charges in connection with ex-King Theebaw, Burma	...	...	...	...	...	...	...	1,684	...	1,684
Allowances for Maintenance of Ayub Khan, Hoshain Khan and Alum Khan	10,980	...	...	...	...	...	...	...	...	10,980
Allowance to Refugee Princes	...	...	98	...	...	...	...	...	843	941

Allowance to Cabul Refugees	...	...	...	...	...	...	18,704	...	...	18,704
State Prisoners	...	64	682	...	85	2,681	15	761	584	4,872
EXPENDITURE AGAINST THE REVENUE OF BERBERA AND BHULAR	...	...	...	...	...	...	...	...	8,887	8,887
UPPER BURMA CHARGES	...	...	1,095	...	...	..	...	...	...	1,095
MISCELLANEOUS—										
Mhairwarrah Battalion	15,469	...	...	...	...	...	...	...	...	15,469
Connected with Reina Expedition Charges	...	...	...	151	...	...	...	...	...	151
Amount placed at the disposal of the Viceroy for Secret Service	1,297	...	...	...	...	...	...	...	...	1,297
Rewards to Native Chiefs for Political Services	...	...	...	...	...	...	162	...	...	162
Rewards for Intelligence and Assistance	...	..	...	...	...	...	1,342	...	23	1,365
Demarcation of Boundary and Trans-Frontier Surveys	...	..	...	150	5	103	59	159	6	482
Petty Construction and Repairs	..	...	...	37	...	...	...	...	...	37
Rents, Rates, and Taxes	...	...	18	...	...	...	12	...	127	157
Rawal-Pindi Durbar	...	...	...	...	.	...	29,672	...	...	29,672
Allowance to Hostages	...	...	..	...	...	...	1,305	...	....	1,305
Gilgit Mission	...	...	...		...	...	10,578	...	...	10,578
Kashgur Mission	...		...	..	...	...	837	...	...	837
Sikhim Mission	...	...		..	341	...	...	...	...	341
Sundry Charges	15,014	202	969	214	332	788	5,349	509	2,884	26,261
TOTAL CHARGES IN INDIA £	873,037	1,251	3,058	5,969	2,940	12,789	105,300	22,699	80,478	1,107,521

IN ENGLAND—		
Mission to the Court of Persia	£ 10,000	
Her Majesty's Establishment in China	15,000	
Sum placed at the disposal of the Secretary of State for India for Secret Service	5,000	
Expenses in connection with the Afghan Boundary Commission	1,616	
Contribution towards the expenses of the Jeddah Consulate, for the years 1884-85 and 1885-86	950	
	32,566	
Stores for India: Presentation articles, &c.	293	
		32,859
EXCHANGE ON CHARGES IN ENGLAND		10,343
TOTAL CHARGES OF POLITICAL AGENCIES, &c.	£	1,150,723

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1886.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
IN INDIA:										
Receipts on account of Experimental, Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	..	146	210	74	...	1,427	661	362	1,199	4,079
Botanical Garden Receipts	169	1,020	...	...	230	2,635	1,424	313	851	6,642
Cinchona Plantation Receipts	...	...	...	...	9,476	...	...	9,778	...	19,254
Receipts on account of Public Exhibitions and Fairs	...	115	...	...	843	3,798	6,159	...	381	11,296
Government Bull and Stallion Receipts	1,715	...	50	...		5	5	...	57	1,832
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,108	2,922	41	...	...	...	8,071
Examination Fees	72		...	...	168	8	7	6,262	...	6,517
Emigration Fees	...		...	...	1,062	481	3	264	...	1,810
Sale of Instruments and Stores by the Mathematical Instrument Factory	10,313	...	...	...	...	...	...	...	...	10,313
Miscellaneous	1,154	29	5	1	19	747	482	92	676	3,205
TOTAL RECEIPTS IN INDIA £	13,423	1,310	265	5,183	14,720	9,142	8,741	17,071	3,164	73,019
IN ENGLAND:										
Sale proceeds of Books, Maps, &c.										137
EXCHANGE ON RECEIPTS IN ENGLAND										43
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS £										73,199

No. 38 B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1886.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Scientific.										
SURVEY OF INDIA (as per detail below)	151,083	...	...	...	...	...	...	...	...	151,083
GEOLOGICAL SURVEY: £										
Superintending Officers 12,564										
Establishment 1,093										
General Charges (including Library, Museum, &c) 4,900										
	18,557	...	...	...	...	...	...	...	...	18,557
Exploration of Petroleum, Coal and Minerals	5,559	1	...	...	...	...	...	912	...	6,472
Meteorological Department	24,019	...	...	...	...	...	...	...	...	24,019
Archæological Department	4,571	...	561	...	620	32	...	1,529	2,473	9,786
Repairs of Monuments of Antiquity	318	...	...	...	...	...	...	...	...	318
Museums	4,120	434	340	10	1,262	1,859	537	2,102	324	10,988
Observatories	11	...	...	...	...	...	...	1,832	1,661	3,504
Donations to Scientific Societies, &c.	...	41	240	...	1,292	...	...	400	450	2,423
Agricultural.										
Model Farms	...	1,227	2,092	13	...	2,165	539	5,744	1,645	13,425
Experimental Factories	...	...	...	...	...	2,245	...	...	1,008	3,253
Tea Nurseries and Plantations	...	...	50	...	...	42	...	...	...	92
Cinchona Plantations	...	...	96	...	10,418	...	...	7,292	27	17,833
Cotton Department	...	...	...	...	...	...	...	...	1,018	1,018
Public Exhibitions and Fairs	10,335	671	563	462	4,667	4,078	2,933	1,481	6,864	32,054
Bull and Stallion Charges	22,515	66	260	...	5	37	1,984	22	5,925	30,814
Veterinary Class	2,080	...	2,650	...	...	...	1,955	...	299	6,984
Botanical and other Public Gardens	432	2,384	100	...	10,246	10,437	11,193	2,687	2,699	40,178
Agricultural Department	3,023	1,414	1,462	...	1,147	...	874	...	4,396	12,316
Emigration.										
Emigration	649	...	...	18	2,299	74	...	3,085	...	6,125
Inland Labour Transport	..	..	...	3,570	2,823	66	...	...	...	6,459
Statistical.										
Census Charges	...	...	...	...	169	...	...	...	...	169
Registration of Railway Traffic	...	30	...	...	165	...	180	...	549	924
Registration of River-borne Traffic	...	...	...	331	1,411	...	...	...	...	1,742
Gazetteer and Statistical Memoirs	5,246	...	...	...	...	40	498	...	46	5,830
Provincial Statistics	128	1,272	247	1,758	2,041	10,180	1,398	5,831	2,358	25,213
Miscellaneous.										
Examinations	4,668	...	...	...	276	...	...	6,173	101	11,218
Management of Local Funds	..	...	...	...	...	...	...	...	8,132	8,132
Rents, Rates and Taxes	1,526	...	...	...	...	...	...	...	...	1,526
Miscellaneous	—16	190	...	9	...	148	57	..	941	1,329
Refunds	9	...	...	1	39	132	2	163	..	346
TOTAL CHARGES IN INDIA £	258,833	7,730	8,661	6,172	38,880	31,535	22,150	39,253	40,916	454,130
				(a)373,961						
CHARGES IN ENGLAND. Stores for India				(b)7,252				13	13	7,278
				381,213				39,266	40,929	
Other Charges as in Home Accounts										9,233
TOTAL CHARGES IN ENGLAND										16,511
EXCHANGE ON CHARGES IN ENGLAND										£ 5,197
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										£ 475,838

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

	INDIA, GENERAL. *Scientific.*	£
SURVEY OF INDIA:		
Controlling and Administrative Staff		19,698
Head-Quarters Offices:		
Office Establishment and Drawing Branch		14,005
Lithographic Establishment		3,404
Photographic Establishment		3,094
Engraving Establishment		7,049
Cadastral Maps (besides English Charges for Stores)		3,197
Trigonometrical Office Establishment		9,218
Miscellaneous Contingent Charges		7,834
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,526
Survey Parties:		
Charges of Working Parties		191,646
General and Miscellaneous Charges		4,365
	£	270,036
Deduct—Transferred to Revenue Survey, Account No. 13B, page 29	114,888	
Do. do. to Bombay Forest, do. No. 21, page 41	4,065	
		118,953
TOTAL CHARGES UNDER SURVEY OF INDIA £		151,083

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section E.—Miscellaneous.

Revenue £1,077,809. Expenditure £4,634,598.

Major head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Territorial and Political Pensions.	39	Expenditure	88		...	652,742
Civil Furlough	40	Expenditure	90	...	...	262,535
Superannuation	41A	Receipts	91	...	416,513	...
„	41B	Expenditure	92	...	...	2,901,786
Stationery	42A	Receipts	93	...	55,690	
„	42B	Expenditure	93	...	...	510,696
Exchange	43	Receipts	95	...	264,378	
Miscellaneous	44	Receipts	96	...	341,228	...
„	45	Expenditure	97	...	...	306,839
		TOTAL		...	1,077,809	4,634,598

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886.

	£	£
INDIA, GENERAL.		
Territorial and Political Pensions.		
Pension of Wajid Ali Shah, ex-King of Oudh	107,366	
Prince Furriddoon Kadr Mirza Mahamood Hozubeer Ally Bahadoor	4,620	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	10,741	
Pensions not exceeding 5,000 rupees per annum	33,644	
	161,171	
Charitable Allowances.		
Pagoda and Mosque Allowances in Coorg 1,116		
Other Items 2,946		
	4,062	
		165,233
CENTRAL PROVINCES.		
Territorial and Political Pensions.		
Sustanik Gond Raja, for life, allowance of late Ruler continued to 15th April 1885, the day of his death	1,335	
Rajah Azim Shah (heir of Sustanik Gond Raja)	4,375	
Raghoji Rao — Members of the Bhonsla Family: the pensions are for life.	6,000	
Laxman Rao — Members of the Bhonsla Family: the pensions are for life.	1,200	
Laxmi Baee — Members of the Bhonsla Family: the pensions are for life.	600	
Ahilojee Ahir Rao — Members of the Bhonsla Family: the pensions are for life.	750	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,414	
Pensions not exceeding 5,000 rupees per annum	16,468	
		32,142
BURMA.		
Charitable Allowances.		
Allowances to Delhi, Banda, and other State Prisoners and to Shan Chiefs	3,042	
		3,042
ASSAM.		
Territorial and Political Pensions.		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,240	
Pensions not exceeding 5,000 rupees per annum	1,372	
	2,612	
Charitable allowance	35	
		2,647
BENGAL		
Territorial and Political Pensions.		
Stipends and Allowances of the Nizamut.		
Nawab Ali Kadr Said Hosain Ali Mirza Bahadur	23,000	
Walla Kadr Said Hosain Ali Mirza	2,500	
Nawab Azim Ali Khan eldest son of the late Nawab Assadulah Khan, and others	5,632	
Raisoon-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Jhumshe Jehan Begum (Consort of Farcedoonjah)	4,589	
Nawab Shahoonissa Begum	3,600	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	19,448	
Pensions not exceeding 5,000 rupees per annum	16,679	
Miscellaneous	1,085	
Carried forward £	86,515	203,064

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886—*continued*.

	£	£
Brought forward	86,515	203,064
BENGAL—*continued*.		
Other Pensions, &c.		
Maharajah Sreeput Sing (£ 1,700)		
Allowance to Khurda Raja (£ 2,660)		
Unno-chutter charges paid in Cuttack (£ 682)	4,942	
Said Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpore Family (£ 618)		
Said Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpore Family (£ 867)	1,485	
Raja of Sikhim	1,200	
Pensions not exceeding 5,000 rupees per annum	6,456	
		100,598
NORTH-WESTERN PROVINCES AND OUDH.		
Territorial and Political Pensions.		
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794	10,000	
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life	1,607	
Nawab Sultan Begum, for life, Allowance of former Government continued	900	
Family of the ex-Raja of Coorg	804	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	22,558	
Political Pensions not exceeding 5,000 rupees per annum	41,296	
Commutations of Pensions	1,451	
	78,616	
Pensions and Charitable Allowances.		
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum (£ 905)		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum (£ 7,980)	8,885	
		87,501
PUNJAB.		
Territorial and Political Pensions.		
Golam Kasim Khan	1,800	
Raja Ali Bahadoor, son of Raja Fyztullub Khan	1,000	
Raja Jeswant Singh	786	
Mahomed Yar Khan, for life	600	
Sirdar Sooltan Secunder, for life	167	
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States	1,000	
Mahomed Akram Khan Nawab of Amb	600	
Said Yakoob Khan	1,000	
Political Pensions not exceeding 5,000 rupees per annum	20,632	
	27,585	
Pensions and Charitable Allowances.		
Charitable Allowances not exceeding 5,000 rupees per annum	16,520	
		44,105
Carried forward £		435,268

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1886—*continued.*

	£	£
Brought forward		435,268
MADRAS.		
Territorial and Political Pensions.	£	
Allowances to the Relatives, Servants, &c., of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c.	21,389	
Allowances to the Family of the late Raja Pertab Singh	723	
		22,112
Pensions, &c., to the Families and Dependents of the late Nawabs of the Carnatic	40,599	
Stipends, &c., to the Family of the late Prince Azim Jah Bahadoor	15,282	
		55,881
Allowance to H. H. Intizamul-Mulk, Bahadoor, Prince of Arcot	7,060	
Assessment on "Ameer Mahal," the residence of the Prince of Arcot	47	
		7,107
Stipends to the Family of the late Nawab of Masulipatam		3,306
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal		2,886
Stipends to the Family and Dependents of the late Nawab of Kurnal		5,467
Stipends to the Family and Dependents of the late Zemindar of Gumsur		1,877
Stipends to the Family and Dependents of the late Zemindar of Palkonda		1,277
Other Allowances		73
		99,986
Charitable Allowances		643
		100,629
BOMBAY.		
Territorial and Political Pensions.		
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		10,000
Rajaram Bhonslay, son of Sagoonabee Saheb		3,000
Sirdar Shere Ali Khan, late Wali of Candahar		6,000
Sultan Fudil Mahsin, of Lahej, for loss of Transit Dues, and other considerations		4,283
Allowances, &c., to the ex-Ameers of Sindh and others		18,480
Various Pensions and Allowances exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum		11,232
Pensions not exceeding 5,000 rupees per annum		34,844
		87,839
TOTAL IN INDIA	£	623,736
CHARGES IN ENGLAND.		
Portion of Pension of His Highness Maharaja Dhulip Singh		21,064
Members of the Bengal Nizamut Family		998
		22,062
EXCHANGE ON CHARGES IN ENGLAND		6,944
TOTAL TERRITORIAL AND POLITICAL PENSIONS	£	652,742

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1886.

	£
IN INDIA:	
India, General	293
Bengal	2,643
N.-W. Provinces and Oudh	90
Madras	219
Bombay	1,344
TOTAL IN INDIA	4,589
IN ENGLAND:	
As in Home Accounts	196,191
EXCHANGE ON CHARGES IN ENGLAND	61,755
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES £	262,535

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Subscriptions to the Military Fund	32,731	...	...	...	..	...	...	29,478	25,049	87,258
Subscriptions to the Military Orphan Fund	14,301	...	...	...	1,362	...	...	...	...	15,663
Amount appropriated from the Capital Account of the Military Orphan Fund	32,082	...	...	...	...	...	...	...	...	32,082
Subscriptions to the Medical Retiring Fund	579	...	...	...	...	...	...	5,009	134	5,722
Subscriptions under the Indian Civil Service Family Pension Regulations	21	138	94	72	410	339	131	383	472	2,060
Subscriptions to the Bengal Civil Fund	5,308	1,205	1,123	915	13,962	11,732	5,426	146	250	40,067
Subscriptions to the Madras Civil Fund	50	...	...	...	...	...	...	...	...	50
Subscriptions to the Bombay Civil Fund	428	...	31	...	...	...	...	..	8,371	8,830
Family Subscriptions of Native Members of the Covenanted Civil Service	...	...	...	...	121	44	...	...	...	165
Contributions for Pensions and Gratuities	27,655	637	662	494	5,144	1,304	4,465	2,373	15,110	57,844
Recoveries on account of Capitalized Pensions (Marine)	1,406	...	...	...	...	...	...	...	...	1,406
Miscellaneous	446	...	...	...	...	36	12	57	35	586
TOTAL RECEIPTS IN INDIA £	115,007	1,980	1,910	1,481	20,999	13,455	10,034	37,446	49,421	251,733
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										125,330
EXCHANGE ON RECEIPTS IN ENGLAND										39,450
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES £										416,513

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES, paid during the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Superannuation and Retired Allowances of the Revenue and other Public Departments	35,336	12,507	16,488	5,374	118,058	122,791	56,556	89,792	110,282	567,184
Compassionate Allowances	2,639	1,444	266	30	2,473	5,999	2,782	2,245	10,446	28,324
Gratuities	1,635	639	658	335	2,955	2,350	2,097	2,683	2,118	15,470
Marine Pensions and Gratuities	11,971	...	...	...	...	...	...	...	...	11,971
Donations to Service Funds	24,924	...	...	...	...	..	...	228,419	...	253,343
Pensions of the Military Fund	5,948	...	...	...	...	...	...	11,103	6,513	23,564
Pensions of the Military Orphan Fund	7,500	...	...	...	...	...	...	...	...	7,500
Pensions of the Medical Retiring Fund	165	....	....	...	...	...	...	2,480	...	2,645
Covenanted Civil Service Annuities	444	...	...	...	...	1,067	...	947	824	3,282
Pensions of the Bengal Civil Fund	1,483	...	...	....	1,278	...	10	...	...	2,771
Pensions of the Bombay Civil Fund	...	...	...	...	...	....	...	...	109	109
Bonus to Officers of the Public Works Department	...	...	..	...	475	...	...	...	300	775
Refunds	4,119	38	...	...	...	79	26	322	142	4,725
Upper Burma Charges	...	...	10	...	...	...	...	...	...	10
TOTAL IN INDIA £	96,163	14,628	17,422	5,739	125,239	132,286	61,471	337,991	130,734	921,673
CHARGES IN ENGLAND.										
Charges as in Home Accounts										1,506,051
EXCHANGE ON CHARGES IN ENGLAND										474,062
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES £										2,901,786

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1886.

RECEIPTS	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Receipts from Sale of Stationery, &c.	3	41	89	50	5,447	261	432	2,031	2,018	10,372
Sale of Gazettes and other Publications	2,797	130	247	35	5,701	3,376	220	5,073	1,731	19,310
Other Press Receipts	3,957	1,701	165	195	8,249	652	5,311	3,272	2,506	26,008
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . £	6,757	1,872	501	280	19,397	4,289	5,963	10,376	6,255	55,690

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1886.

INDIA, GENERAL.

	£	£	£
Printing Establishment and Charges:			
		Brought forward	86,174
Government Central Press Establishment:		Secretariat Presses:	
Superintending Officers	1,950	Foreign Department	1,012
Establishment	41,579	Home Department	1,087
Official Postage	2,705	Military Department	4,867
Purchase of Materials and Stock	2,514	Public Works Department	1,234
House-rent	276	Private Secretariat Department	2,466
Contingencies	20,311	Mysore Residency	66
	69,335		10,732
Branch Press, Simla	16,839		
		Work done at Contract Rates	890
		Refunds	363
Carried forward	86,174		98,159
Deduct—Value of Stationery supplied from Central Stores to the several Governments			*169,590*
			—71,431

CENTRAL PROVINCES.

Stationery supplied from Central Stores			5,648	
Purchase of Stationery			2,218	
Printing Establishment and Charges:				
Establishment	2,678	Work done at Contract Rates	1,448	
Official Postage	329	Contingencies	1,576	6,418
Purchase of Materials and Stock	387			14,284
		Carried forward . £		—57,147

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1886—*continued.*

	£		£	£	£
			Brought forward		—57,147
BURMA.					
Stationery supplied from Central Stores				6,975	
Refunds				15	
Upper Burma Charges				86	
Printing Establishment and Charges:					
Superintending Officer	732	Official Postage	256		
Establishment	8,109				
Purchase of Materials and Stock	748	Contingencies	454	10,299	
					17,375
ASSAM.					
Stationery supplied from Central Stores				2,536	
Purchase of Stationery				674	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	1,982	Work done at Contract Rates	1		
Purchase of Materials and Stock	207	Contingencies	169		
Official Postage	61			2,780	
					5,990
BENGAL.					
Stationery supplied from Central Stores				58,125	
Stationery Office at the Presidency				10,191	
Purchase of Stationery				76,892	
Refunds				39	
Printing Establishment and Charges:					
Superintending Officer	1,209	Official Postage	1,346		
Establishment	21,266	Work done at Contract Rates	4,864		
Purchase of Materials and Stock	1,513	Government Publications	330		
Contingencies	8,007			38,535	
					183,782
NORTH-WESTERN PROVINCES AND OUDH.					
Stationery supplied from Central Stores				20,424	
Purchase of Stationery				6,129	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	2,273	Official Postage	1,295		
Establishment	13,732	Contingencies	2,670		
Purchase of Materials and Stock	5,258	Work done at Contract Rates	3,064		
Lithography	692			28,984	
					55,540
PUNJAB.					
Stationery supplied from Central Stores				7,294	
Purchase of Stationery				12,425	
Printing Establishment and Charges:					
Superintending Officer	760	Lithography	3,995		
Establishment	8,864	Official Postage	678		
		Contingencies	2,507		
		Work done at Contract Rates	4,677		
				21,481	
					41,200
MADRAS.					
Stationery supplied from Central Stores				41,726	
Stationery Office at the Presidency				2,846	
Purchase of Stationery				26,097	
Refunds				118	
Printing Establishment and Charges:					
Superintending Officers	1,882	Lithography	1,175		
Establishment	18,368	Official Postage	2,505		
Purchase of Materials and Stock	1,777	Contingencies	1,504		
		Work done at Contract Rates	4,455		
				31,666	
					102,453
BOMBAY.					
Stationery supplied from Central Stores				26,862	
Stationery Office at the Presidency				2,984	
Purchase of Stationery				4,476	
Refunds				16	
Printing Establishment and Charges:					
Superintending Officers	2,162	Contingencies	3,855		
Establishment	19,760	Work done at Contract Rates	1,321		
Purchase of Materials and Stock	1,042	Official Postage	1,026		
				29,166	
					63,504
			TOTAL IN INDIA . £		412,697
CHARGES IN ENGLAND—					
Stores for India: For Bengal				39,921	
For Madras				11,765	
For Bombay				15,608	
				67,294	
Stationery, Printing, and Bookbinding, for the India Office, &c.				7,243	
					74,537
EXCHANGE ON CHARGES IN ENGLAND					23,462
			TOTAL CHARGES FOR STATIONERY AND PRINTING . £		510,696

No. 43.—ACCOUNT shewing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the YEAR ended 31st March 1886..

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Results. Gain.	Net Results. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	£	£	£	£	£
GUARANTEED RAILWAYS.						
Net Repayments in India—						
Bombay, Baroda and Central India Railway	66,057	20,793	6,005	17,188	2,400	...
Great Indian Peninsula Railway	246,130	77,475	22,375	72,166	17,066	...
Madras Railway	30,661	9,651	2,788	13,946	7,083	...
Oude and Rohilkund Railway	*326,511*	*102,776*		18,086	120,862	...
Scinde, Punjab and Delhi Railway	337,497	106,234	30 682	22,056	...	53,496
South Indian Railway	50,094	15,768	2,178	16,923	3,333	...
	403,928	127,145	64,028	160,365	150,744	53,496
OTHER RAILWAYS						
Net Withdrawals in India—						
Southern Mahratta Railway	*769,375*	*242,177*	*134,557*	...	107,620	...
Indian Midland Railway	*635,166*	*199,932*	*158,454*	...	41,478	...
	1,404,541	*442,109*	*293,011*	...	149,098	...
	1,000,613	*314,964*	*228,983*	160,365	299,842	53,496
REMITTANCE ACCOUNT.						
Net Payments in England—						
East Indian Railway advances	473,338	148,993	123 595	...	...	25,398
Rajputana-Malwa Railway	134 433	42,316	35,032	...	...	7,284
Money Orders issued in India	182,181	57,345	51,851	...	...	5,494
Miscellaneous	*180,757*	*56,697*	*689*	...	56,208	
	609,195	191,757	209,789	...	56,208	38,176
TOTAL £	*391,418*	*123,207*	*19,194*	160,365	356,050	91,672

Net Gain by Exchange £264,378.

N.B.—The figures in Italics in columns 2 and 3 represent Gain and Loss respectively.

No. 44.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1886.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Gain by Exchange on Transactions in India	9,912	...	2	...	...	...	...	1	783	10,698
Premium on Bills	7,297	38	584	20	4,980	376	88	304	287	13,974
Unclaimed Deposits	2,474	584	450	2,359	26,511	...	5,781	3,183	8,774	50,116
Treasure Trove	...	...	217	41	5	59	..	12	148	482
Unclaimed Bills of Exchange of more than Three Years' standing	29	4	1	...	80	31	41	26	39	251
Sale Proceeds of Durbar Presents	4,014	...	3	31	266	...	615	...	150	5,079
Sale of Old Stores and Materials	319	55	31	79	3,406	474	841	225	251	5,681
Sale of Land and Houses, &c.	60	436	160	...	13	2,247	...	...	...	2,916
Government Audit Fees	1,440	1	1,150	115	2,923	...	...	557	734	6,920
Contributions	306	1,350	360	...	...	14,757	...	1,778	9,287	27,838
Rents	651	5,362	8,102	1,678	2,113	12,752	4,379	32,154	1,317	68,508
Rates and Taxes	2	886	...	...	...	...	...	...	...	888
Miscellaneous Fees, Fines, and Forfeitures	3,541	38	3	2	20,292	67	267	3,356	2,521	30,087
Recoveries from Railway Companies for general supervision by Central Offices	3,861	...	...	...	...	...	...	...	1,967	5,828
Recovery of Insurance and other charges on English Stores	12	3	43	103	5,316	127	8	612	3,844	10,068
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	11,089	11,089
Extraordinary Items	4,865	...	...	...	1,386	...	...	1,148	664	8,063
Miscellaneous	4,097	417	153	250	21,089	5,115	14,769	19,174	3,396	68,460
Tolls on Khyber Roads	...	...	...	...	...	...	5,732	...	...	5,732
Upper Burma Receipts	...	...	271	...	...	...	...	...	...	271
TOTAL RECEIPTS IN INDIA £	42,830	9,174	11,530	4,678	88,380	36,005	32,521	62,530	45,251	332,949
RECEIPTS IN ENGLAND.										
Receipts as in Home Accounts										6,297
EXCHANGE ON RECEIPTS IN ENGLAND										1,982
									TOTAL MISCELLANEOUS RECEIPTS £	341,228

No. 45.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
ALLOWANCES, REWARDS, &c.—										
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	65	42	107
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	16	67	127	112	267	115	123	41	186	1,054
Rewards for Proficiency in Oriental Languages, &c.	281	100	60	550	990	152	518	1,497	1,092	5,240
REMITTANCE CHARGES—										
Charges for Remittance of Treasure	12,297	422	981	806	4,007	3,974	4,105	3,476	2,058	32,126
Loss on Specie Remittances	8	...	...	...	...	...	...	...	...	8
Discount on Supply Bills	480	...	...	...	...	...	13	37	...	530
Loss by Exchange on Local Transactions	4,322	...	...	...	...	...	...	...	3	4,325
BOOKS AND PERIODICALS—										
Subscription to Periodicals, &c.	10	...	...	1	...	...	...	7	1,440	1,458
Cost of Books and Publications	219	...	12	9	476	1,854	168	1,070	331	4,139
CHARITY—										
Donations for Charitable Purposes	1,115	316	185	111	10,003	5,574	277	5,771	4,168	27,520
Charges on account of European Vagrants	2	2	6	4	300	205	176	497	839	2,031
MISCELLANEOUS—										
Rewards for Destruction of Wild Animals	101	1,904	920	975	1,862	1,449	1,001	10,633	1,431	20,276
Petty, Provincial, and Local Establishments	1,921	2,617	3,408	4,253	4,845	4,527	4,237	51,790	2,306	79,904
Special Commissions of Enquiry	330	...	...	...	8,581	76	...	1,442	1,173	11,602
Victualling Forts	...	...	...	...	...	...	192	...	...	192
Irrecoverable Temporary Loans, written off	1	...	11	8	...	4	19	...	18,033	18,076
Charges for searching for Hidden Treasure	...	...	...	...	3	...	15	...	...	18
Distribution of Opium Dues to Native States	145	...	...	...	...	...	...	...	...	145
Contributions	...	...	507	...	...	...	...	533	...	1,040
Rents, Rates, and Taxes	1,793	2	310	330	15,054	2	...	1,410	7,535	26,436
Petty Construction and Repairs	97	...	...	55	...	...	...	298	3,000	3,450
Loss on Uninsured Shipments	265	...	...	...	...	...	...	...	...	265
Extraordinary Items	6,465	...	...	...	241	...	...	...	...	6,706
Miscellaneous and Unforeseen Charges	1,215	336	29	4	4,799	703	530	511	3,281	11,408
Miscellaneous Refunds	395	375	1	12	1,176	1,797	1,750	12	1,726	7,244
UPPER BURMA CHARGES	...	...	284	...	...	...	...	...	...	284
TOTAL CHARGES IN INDIA £	31,478	6,141	6,841	7,230	52,604	20,432	13,124	79,090	48,644	265,584
CHARGES IN ENGLAND:										
Charges as in Home Accounts										31,378
EXCHANGE ON CHARGES IN ENGLAND										9,877
TOTAL MISCELLANEOUS CHARGES £										306,839

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section F.—Famine Relief and Insurance.

Expenditure £1,500,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Famine Relief . . .	46	Expenditure	100	...	...	40,695
Construction of Protective Railways.	47	Capital Expenditure	100	...	...	589,000
Construction of Protective Irrigation Works.	48	Capital Expenditure	101	...	...	186,807
,,	48A	Detailed account of Ordinary Capital Expenditure to 31st March 1886 . .	102	829,343	...	...
Reduction of Debt .	49	Expenditure	102	...	...	683,498
,,	49A	Account of Commission for the Reduction of Debt	102	...	...	...
		TOTAL .		...	...	1,500,000

No. 46.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1886.

	Bengal.	Punjab.	Madras.	Bombay.	Total.
Direct Charges to Revenue.	£	£	£	£	£
Salaries, Establishments, and Office Contingencies	640	...	52	...	692
Charitable Relief	4,956	...	27,293	279	32,528
Irrecoverable Famine Advances written off	10	37	84	...	131
Miscellaneous	(a)6,778	..	713	181	7,672
	12,384	37	28,142	460	41,023
Receipts.					
Miscellaneous	...	...	328	...	328
Net Famine Charges in India £	12,384	37	27,814	460	40,695
Total Famine Relief £					40,695

(a) Includes 6,077*l.* on account of Expenditure on Relief Works.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1886.

Name of Railways.	Expenditure during the year							Total Expenditure up to 31st March 1886.					
					Deduct.								
	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Receipts on Capital Account.	Stores and advances paid for in previous years and charged to works in current year in excess of payment on the same account.	Net Total	Construction.	Establishment.	Stock and Advances.	Loss by Exchange.	Less receipts on Capital Account.	Net Total.
Bengal.	£	£	£	£	£	£	£	£	£	£	£	£	£
Assam-Behar { Tirhoot Section	95,418	7,908	83,733	9,621	114	...	196,566	194,281	13,471	83,799	9,621	169	301,003
Assam-Behar Section	144,682	13,237	55,374	24,793	188	...	237,898	297,274	29,839	113,551	28,359	260	468,763
N.-W Provinces.													
Jhansie-Manikpur Railway	-254,550	-30,429	-28,666	—847	—260	...	—314,232	...	...	...	..	...	...
Bilaspore-Etawah Railway	—525	...	15	...	...	...	—510	17,974	...	73	42	1	18,088
Punjab.													
Rewari-Ferozepore	68,254	4,665	...	...	10	28,539	44,370	1,115,395	73,692	...	80,939	939	1,269,087
Madras.													
Vizagapatam-Raipore Railway Survey	...	...	...	...	...	...	..	24,543	..	—39	...	1	24,503
Cuddapah-Nellore	83,685	13,352	46,739	15,236	332	...	158,680	159,389	30,290	122,848	24,236	341	336,422
Kadiri Extension Survey, Cuddapah-Nellore Ry.	8,499				10	...	8,489	13,692	...	15	...	10	13,697
Bellary-Kistna	300,569	31,679	51,777	25,120	607	...	408,538	594,616	67,130	167,392	49,109	704	877,543
Hindupur Extension Survey, Bellary-Kistna Ry.	..	...	...	..	...	...	..	3,452	...	...	...	...	3,452
Damalchera-Villupuram Survey	6,783	...	...	...	...	...	6,783	8,983	...	36	...	...	9,019
Bombay.													
Southern Mahratta Railway	...	..	...	...	...	...	...	34,178	7,147	13,262	20,151	22,031	52,707
Total	452,815	40,412	208,972	73,923	1,001	28,539	746,582	2,463,777	221,569	500,937	212,457	24,456	3,374,284
Deduct—Amount charged to the Ordinary Grant							...						58,762
„ not charged to Revenue							157,582						581,543
Net charged to State Railways, Protective Works { India							589,000						2,733,979
England							...						...

Remarks.

Of the sums shown under Protective Public Works, the following amounts have been debited to Ordinary or transferred without charge from other Departments:—

	During the year.	To end of year.
	£	£
Vizagapatam-Raipur	...	8,450
Jhansie-Manikpur	...	1,386
Rewari-Ferozepore	...	5,986
Southern Mahratta	...	(a)42,940
Total	...	58,762

(a) 10,384*l.* Ordinary Famine Relief Outlay, recovered from the Southern Mahratta Railway Company, shown as a drawback against Protective Outlay.

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, for the Year ended 31st March 1886.

Names of Canals.	Expenditure during the year.									Total Expenditure up to 31st March 1886.							
						Deduct											
	Works.	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to works in current year in excess of payment on the same account.	Total.	Net Total.	Works.	Maintenance	Establishment.	Tools and Plant.	Stock and Advance.	Loss by Exchange.	Less receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																	
Orissa Coast Canal (a)	6,670	1,530	...	...	...	...	...	...	8,200	63,240	...	14,541	419	...	...	...	78,200
N.-W. P. AND OUDH.																	
Betwa Canal	42,608	12,235	-204	...	15	79	1,684	1,763	52,801	275,545	...	80,080	10,083	4,824	21	794	369,759
PUNJAB.																	
Swat River Canal	7,835	4,745	93	...	...	74	635	709	11,964	244,815	...	59,357	9,787	1,734	...	526	315,167
MADRAS.																	
Buckingham Canal	32,633	7,420	1,039	...	...	...	...	...	41,092	461,847	...	113,208	12,984	...	...	...	588,039
Rushikulya Canal	14,317	2,260	1,402	...	341	...	...	...	18,320	24,534	...	4,053	3,860	...	341	...	32,788
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	...	...	635	...	8,586	351	...	...	...	9,572
Surveys	...	...	...	...	...	...	...	...	...								
Total Madras	46,950	9,680	2,441	...	341	...	...	...	59,412	487,016	...	125,847	17,195	...	341	..	630,399
BOMBAY.																	
Chankapur Tank	1,340	256	292	...	...	...	...	...	1,888	3,197	...	1,642	803	...	...	...	5,642
Maladevi Tank	1,374	124	28	...	...	...	...	...	1,526	2,107	...	1,161	145	...	...	...	3,413
Nira Canal	41,746	7,310	511	...	...	100	...	700	49,467	255,628	240	57,351	10,175	...	...	580	322,814
Mushwad Tank	19,566	5,881	207	...	...	...	...	...	25,654	149,977	...	30,314	6,359	...	...	147	186,503
Gokak Canal (First Section)	811	161	15	...	...	...	...	...	987	31,948	...	6,888	583	...	...	5	39,414
Total Bombay	64,837	13,732	1,053	...	...	100	...	100	79,522	442,857	240	97,356	18,065	...	...	732	557,786
GRAND TOTAL	168,900	41,922	3,293	...	356	253	2,319	2,572	211,899	1,513,473	240	377,181	55,549	6,558	362	2,052	1,951,311
Deduct—Outlay incurred from Ordinary Funds as per details entered under Ordinary Capital, page 102	16,633	7,420	1,039	...	...	...	...	...	25,092	609,980	240	187,254	28,711	3,535	...	377	829,343
Net Total India	152,267	34,502	2,254	...	356	253	2,319	2,572	186,807	903,493	...	189,927	26,838	3,023	362	1,675	1,121,936
Net Total England																	26
Net Total Exchange																	6

(a) The construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Protective Grant. For the total capital outlay, see details under Ordinary.

SUMMARY.

Year.	Capital Expenditure.												Revenue.			Deficit.			Surplus.		
	State Railways.			Irrigation Works.				Total.													
	In India.	In England.	Total.	In India.	In England.	Exchange.	Total.	In India.	In England.	Exchange.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.	State Railways.	Irrigation.	Total.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852	...	...	...	...	...	...	...	...	...
,, 1882-83	-133,120	...	-133,120	263,443	...	...	263,443	130,314	...	...	130,314	...	...	...	...	...	...	...	...	...
,, 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471	...	...	...	...	...	...	...	...	...
,, 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503	...	...	...	...	...	...	...	...	...
,, 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807	...	...	...	...	...	...	...	...	...
Total	2,733,979	...	2,733,979	1,121,936	26	6	1,121,968	3,855,915	26	6	3,855,947	...	...	...	...	...	...	...	...	...

F.—Famine Relief and Insurance.

No. 48 A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE to 31st March 1886, upon IRRIGATION WORKS, on which the EXPENDITURE is now charged to PROTECTIVE WORKS—IRRIGATION.

NAMES OF CANALS.	Works.	Maintenance.	Establishment.	Tools and Plant.	Stock and Advance.	Less receipts on Capital Account.	NET TOTAL
	£	£	£	£	£	£	£
N.-W. P. AND OUDH.							
Betwa Canal	2,153	...	15,106	644	...	...	17,903
PUNJAB.							
Swat River	96,685	...	28,877	4,933	3,535	162	133,868
MADRAS.							
Buckingham Canal	418,700	...	112,141	12,908	...	...	543,749
BOMBAY.							
Chankapur Tank	1,681	...	1,240	511	...	...	3,432
Nira Canal	53,210	240	21,361	6,192	...	127	80,876
Mushwad Tank	29,467	...	5,423	2,880	...	83	37,687
Gokak Canal (First Section)	7,699	...	2,168	633	...	5	10,495
Maladevi Tank	385	...	938	10	...	...	1,333
TOTAL BOMBAY	92,442	240	31,130	10,226	...	215	133,823
GRAND TOTAL	609,980	240	187,254	28,711	3,535	377	829,343

No. 49.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1886.

INDIA, GENERAL.	£
Amount placed at credit of the Commission for Reduction of Debt	683,498

No. 49 A.—ACCOUNT of the COMMISSION for the REDUCTION of DEBT, for the Year ended 31st March 1886.

	India.		India.
	£		£
Amount credited to this account by per contra charge to Reduction of Debt under Famine Relief and Insurance for the Reduction of Debt in India	683,498	Amount of Government Securities discharged by payment at the Bank of Bengal in 1885-86 as per following details:—	
		Reduced 4 per cent. loan of 1881	150
		Balance on 31st March 1886 retransferred to Government in relief of borrowing	683,348
TOTAL £	683,498	TOTAL £	683,498

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance.)

Expenditure £632,055.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£		£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Expenditure	104	...	...	632,055
		Total .		...	...	632,055

No. 50.—ABSTRACT ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) in the Year ended 31st March 1886.

RAILWAYS.	During the Year.	To close of previous Year.	TOTAL TO END OF YEAR.
IMPERIAL.	£	£	£
Punjab.			
Bolan (Lower Ghât)	251,533	...	251,533
Punjab Northern State Railway, Northern Section	...	2,807,006	2,807,006
Sind-Pishin Railway, Southern Section	...	1,413,143	1,413,143
Ferozepore (Sutlej) Bridge and Tramway	163,878	24,584	188,462
Sind-Sagar Railway, Western Section	656,205	18,020	674,225
Sind-Sagar Railway, Eastern Section	107,098	21,266	128,364
Sind-Pishin Railway, Northern Section	1,684,851	847,515	2,532,366
Kandahar Reserve	230,038	...	230,038
	3,093,603	5,131,534	8,225,137
Madras.			
Vizagapatam-Raipur Railway Survey	...	24,504	24,504
India.			
Bhopal Railway	...	131,057	131,957
Expenditure in England for Stores purchased and remaining unappropriated	—3,322	94,681	91,359
Store-keeper for State Railways	...	11,651	11,651
	—3,322	237,389	234,067
TOTAL IMPERIAL	3,090,281	5,393,427	8,483,708
PROVINCIAL.			
Assam.			
Jorhat State Railway	6,197	47,218	53,415
Cheerapoonji Mountain Railway	23,982	28,631	52,613
	30,179	75,849	106,028
Bengal.			
Kaunia-Dhurla Railway	2,158	93,919	96,077
N.-W. Provinces and Oudh.			
Lucknow-Sitapur-Kheri Railway	99,718	45,002	144,720
TOTAL PROVINCIAL	132,055	214,770	346,825
TOTAL	3,222,336	5,608,197	8,830,533
DEDUCT—Outlay chargeable to the grant not provided from Revenue	2,590,281	625,026	3,215,307
GRAND TOTAL	632,055	4,983,171	5,615,226

SUMMARY OF EXPENDITURE BY PROVINCES.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	£	£	£	£	£	£	£
India	...	30,179	2,158	99,718	500,000	...	632,055
England	...	...	...	...	...	...	...
TOTAL	...	30,179	2,158	99,718	500,000	..	632,055

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section H.—Railway Revenue Account.

Revenue £13,684,084. Expenditure £ 14,415,797.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major head Total. Revenue.	Expenditure.
				£	£	£
State Railways . .	51	State Railways—Gross Earnings and Working Expenses	106	...	9,958,890	*4,902,092
		Interest on Debt—				
,, .	52	State Railways	108	...	...	2,663,285
		Annuities in purchase of Railways—				
,, .	52A	East Indian Railway	110	...	...	1,553,758
,, .	52B	Eastern Bengal Railway . . .	110	...	...	187,040
,, .	53	Interest on Capital deposited by Companies	110	...	...	257,834
Guaranteed Railways .	51	Net Traffic Receipts	106	..	3,725,075	...
,, .	52	Surplus Profits, Land and Supervision .	108	...	...	476,682
,, .	52	Interest	108	...	...	4,231,707
,, .	54	Detailed Account of Charges for Land and Supervision	111	79,553	...	...
,, .	55	Total amount advanced for Guaranteed Interest	112	...	...	...
Subsidized Companies	56	Receipts—Repayment of advances of Interest	112	...	119	...
,, .	56A	Expenditure—Land	112	...	...	44,125
Miscellaneous Railway Expenditure . .	57	Expenditure	113	...	...	99,274
		TOTAL		...	13,684,084	14,415,797

* Includes 168,968*l* on account of payments to East Indian Railway Company for Surplus Profits and Provident Fund.

No. 51.—ACCOUNT showing the Working of

Names of Railways.	Capital Outlay to 31st March 1886.	Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
	£	£	£	£	£
Guaranteed Railways.					
Bombay, Baroda, and Central India Railway	8,458,492	385,312	919,750	13,140	1,318,202
Great Indian Peninsula Railway	24,051,026	768,969	2,827,406	57,826	3,654,192
Madras Railway	10,572,599	320,030	427,435	16,487	700,952
Oude and Rohilkund Railway	8,601,771	214,391	317,287	39,839	571,517
Scinde, Punjab, and Delhi Railway	11,068,924	344,934	663,406	45,894	1,054,234
South Indian Railway	4,470,870	247,437	200,964	2,039	450,440
	67,883,682	2,281,064	5,356,248	172,225	7,809,537
State Railways.					
India—General.					
East Indian Railway	(a)32,586,150	1,297,391	3,292,178	(c)114,018	4,703,587
Rajputana-Malwa, including Rewari-Ferozpore	10,343,117	466,805	1,175,273	22,945	1,665,023
Holkar	1,300,258				
Sindia	920,149	21,513	15,143	2,752	39,408
Store-keeper for State Railways	130,440	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	558,011	...	...	...	...
Bhopal	131,057	1,188	1,402	52	2,642
	45,969,182	1,786,897	4,483,996	139,767	6,410,660
Central Provinces.					
Nagpore-Chattisgarh	1,142,616	22,873	123,205	1,271	147,349
Wardha Coal	698,076	3,575	14,709	46,537	64,821
Umaria Colliery	25,599	...	...	2,224	2,224
	1,866,291	26,448	137,914	50,032	214,394
Burma.					
Burma State Railways	2,853,702	122,366	111,037	182	233,585
Assam.					
Jorhat	53,415	145	3,361	119	3,625
Cheerapunji—Companygunge	52,613	...	...	...	...
	106,028	145	3,361	119	3,625
Bengal.					
Eastern Bengal Railway	(b)4,792,694	194,936	235,825	24,827	455,588
Nalhati	35,489	4,779	2,941	160	7,880
Northern Bengal	2,277,221	69,846	139,034	24,140	233,920
Tirhoot, including Mozufferpore-Hajipore Section	1,527,070	54,499	58,663	14,864	128,026
Patna-Gya	418,172	33,846	17,436	468*	51,750
Ranaghat-Bhagwangola	29,365	...	...	...	...
Dacca	631,656	6,294	5,031	1,398	12,723
Assam-Behar	769,766	...	...	...	...
Bengal Central	...	43,063	7,580	3,485	54,128
Kawnia-Dhurla	96,077	4,396	1,076	7,509	12,981
Bengal Nagpur	163,152	...	...	...	...
	10,740,662	411,059	468,486	76,851	956,996
North-Western Provinces and Oudh.					
Ghazipore-Dildarnagar	70,311	2,083	2,348	219	4,650
Cawnpore-Achneyra	1,185,173	49,420	38,636	7,763	95,819
Bareilly-Pilibhit	149,057	2,995	4,555	843	8,393
Bilaspur-Etawah Railway	18,088	...	...	...	...
Katni-Umaria Section, Bilaspur-Etawah Railway	389,238	...	...	...	...
Lucknow-Sitapur-Kheri	144,720	...	...	...	...
	1,956,587	54,498	45,539	8,825	108,862
Punjab.					
North-Western	17,014,042	508,048	1,271,930	28,245	1,808,223
Amritsar-Pathankot	560,740	17,741	8,816	2,428	28,985
Sind-Sagar, Western Section	674,225	...	...	...	...
Ferozepore (Sutlej) Bridge and Tramway	188,462	...	...	...	...
	18,437,469	525,789	1,280,746	30,673	1,837,208
Bombay.					
Dhond and Manmad	1,092,149	42,769	47,711	262	90,742
Southern Mahratta Railway	52,707	...	...	...	...
Southern Mahratta (Subsidized Railway)	3,377,213	39,308	63,983	−473	102,818
	4,522,069	82,077	111,694	−211	193,560
Madras.					
Vizagapatam-Raipore	24,504	...	...	...	...
Cuddapah-Nellore	336,422	...	...	...	...
Cuddapah-Nellore, Kadiri Extension Survey	13,697	...	...	...	...
Bellary-Kistna	877,543	...	...	...	...
Bellary-Kistna, Hindupur Extension Survey	3,452	...	...	...	...
Damalchera-Villupuram Survey	9,019	...	...	...	...
	1,264,637	...	...	...	...
Total State and Subsidized Railways	...	3,009,879	6,642,773	396,238	9,958,890

(a) The actual Capital cost of the East Indian Railway is as follows.

	£
By Company before purchase	30,650,000
„ Government before purchase	264,527
„ Government after purchase	1,671,623
	32,586,150

This excludes the premiums in the commuted value of Capital Stock or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

* Includes 230*l.* on account of Rent of premises in England occupied by the East Indian Railway Company, and 72*l.* exchange thereon.

RAILWAYS in INDIA during 1885-86.

Working Expenses.							Net Receipts.	Percentage on Capital Outlay.
Maintenance.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Exchange.	Total.		
£	£	£	£	£	£	£	£	£
172,405	162,954	66,599	74,091	67,449	...	543,498	774,704	9·16
477,988	686,484	239,001	247,997	198,640	...	1,850,110	1,804,082	7·32
110,486	156,083	46,357	74,042	52,412	...	439,380	321,572	3·04
133,227	101,483	28,718	51,499	52,126	...	367,053	204,464	2·39
131,300	188,825	90,337	81,008	95,626	...	587,096	467,138	4·22
88,736	92,436	37,419	40,841	37,893	...	297,325	153,115	3·42
1,114,142	1,388,265	508,431	569,478	504,146	...	4,084,462	3,725,075	5·49
589,077	430,378	162,259	293,065	238,522	...	1,713,301	2,990,286	9·17
192,255	376,976	56,736	125,046	146,226	...	897,239	767,784	6·60
4,671	3,915	1,383	2,503	6,968	...	19,440	19,968	2·17
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1,227	1,590	...	...	914	...	3,731	—1,089	—·83
787,230	812,859	220,378	420,614	392,630	...	2,633,711	3,776,949	...
37,917	26,028	6,290	11,893	12,577	...	94,705	52,644	4·61
3,697	5,112	2,630	2,385	37,770	...	51,594	13,227	1·89
...	...	...	...	9,265	...	9,265	—7,041	—27·50
41,614	31,140	8,920	14,278	59,612	...	155,504	58,830	...
65,637	44,161	11,311	30,730	22,246	684	174,769	58,816	2·06
821	1,359	87	1,401	561	...	4,229	—604	—1·13
...	...	...	...	...	...	...	...	...
821	1,359	87	1,401	561	...	4,229	—604	...
77,471	59,758	26,473	64,719	56,064	14,152	298,637	156,951	3·27
2,784	950	307	855	1,704	78	6,678	1,202	3·38
53,580	33,397	6,343	19,170	34,479	2,065	149,034	84,886	3·72
20,846	20,322	4,028	17,451	27,959	352	91,558	36,468	2·39
6,147	5,152	1,819	3,302	10,759	...	27,179	24,571	5·87
...	...	...	...	...	...	...	...	...
4,438	4,232	706	4,305	4,769	8	18,458	—5,735	—·91
...	...	...	...	...	...	...	...	...
20,892	7,119	2,982	7,850	15,870	...	54,713	—585	...
2,841	1,444	425	988	5,321	...	11,019	1,962	2·04
...	...	...	...	...	...	...	...	...
188,999	132,374	43,683	118,640	156,925	16,655	657,276	299,720	...
549	461	163	298	965	...	2,436	2,214	3·15
21,282	22,809	4,693	15,334	14,891	213	79,222	16,597	1·40
1,695	1,153	135	1,474	1,656	...	6,113	2,280	1·53
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
23,526	24,423	4,991	17,106	17,512	213	87,771	21,091	...
190,113	333,193	75,068	127,889	111,980	7,408	845,651	962,572	5·65
8,897	6,564	1,106	3,478	4,126	...	24,171	4,814	·86
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
199,010	339,757	76,174	131,367	116,106	7,408	869,822	967,386	...
...	...	...	68,680	...	...	68,680	22,062	2·02
...	...	...	...	...	...	...	...	...
21,546	28,622	2,664	13,707	14,763	...	81,302	21,516	·64
21,546	28,622	2,664	82,387	14,763	...	149,982	43,578	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1,328,383	1,414,095	368,208	816,523	780,355	24,960	4,733,124	5,225,700	...

(b) The actual Capital cost of the Eastern Bengal Railway is as follows.

	£
By Company before purchase	3,279,138
,, Government before purchase	42,448
,, Government after purchase	378,633
,, Capital outlay, Calcutta and South-Eastern Railway	936,475
,, Capital outlay, Porada Section, Northern Bengal Ry.	156,000
	4,792,694

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of annuities.

No. 52.—ACCOUNT showing the RECEIPTS and CHARGES of the GOVERNMENT

Names of Railways.	Credited under Revenue Heads.		Charged	
	Net Receipts, *vide* Account No. 51.	Gross Earnings, *vide* Account No. 51.	Working Charges, *vide* Account No. 51.	Interest and India.
Guaranteed Railways.	£	£	£	£
East Indian Railway	...	...	...	...
Bombay, Baroda, and Central India Railway	774,704	1,318,202	543,498	28,607
Great Indian Peninsula Railway	1,804,082	3,654,192	1,850,110	3,299
Madras Railway	321,572	760,952	439,380	...
Oude and Rohilkund Railway	204,464	571,517	367,053	9,770
Scinde, Punjab, and Delhi Railway	467,138	1,054,234	587,096	7,212
South Indian Railway	153,115	450,440	297,325	879
	3,725,075	7,809,537	4,084,462	49,767
State Railways.				
India—General.				
East Indian Railway	2,990,286	4,703,587	1,713,301	217,513
Rajputana-Malwa including Rewari-Ferozepore	767,784	1,665,023	897,239	417,275
Holkar				
Sindia	19,968	39,408	19,440	36,710
Store-keeper for State Railways	...	...	...	3,645
Expenditure in England for Stores purchased and remaining unappropriated	...	...	...	17,236
Bhopal	—1,089	2,642	3,731	5,242
	3,776,949	6,410,660	2,633,711	697,621
Central Provinces.				
Nagpore-Chattisgarh	52,644	147,349	94,705	44,798
Wardha Coal	13,227	64,821	51,594	27,522
Umaria Colliery	—7,041	2,224	9,265	700
	58,830	214,394	155,564	73,020
Burma.				
Burma State Railways	58,816	233,585	174,769	111,973
Assam.				
Jorhat	—604	3,625	4,229	2,012
Cherra-Companygunge	...	...	...	1,625
	—604	3,625	4,229	3,637
Bengal.				
Eastern Bengal Railway	156,051	455,588	298,637	61,803
Nalhati	1,202	7,880	6,078	1,427
Northern Bengal	84,886	233,920	149,034	90,503
Tirhoot including Muzufferpore-Hajipore	36,468	128,026	91,558	62,064
Patna-Gya	24,571	51,750	27,179	16,559
Ranaghat-Bhagwangola	...	...	...	1,173
Dacca	—5,735	12,723	18,458	23,031
Assam-Behar	...	...	...	22,102
Bengal-Nagpur	...	...	...	5,428
Bengal Central	—585	54,128	54,713	24,802
Kawnia Dhurla	1,062	12,081	11,019	3,800
	209,720	956,996	657,276	(a)287,890
North-Western Provinces.				
Ghazipore-Dildarnagar	2,214	4,650	2,436	2,820
Cawnpore-Achneyra	16,597	95,819	79,222	45,829
Bareilly-Pilibhit	2,280	8,393	6,113	5,828
Cawnpore-Kalpi-Jhansi	...	...	...	3,113
Jhansi-Manickpur	...	...	...	6,285
Bilaspur-Etawah	...	...	...	734
Katni-Umaria Section, Bilaspur-Etawah Railway	...	...	...	9,707
Lucknow-Sitapur-Kheri	...	...	...	3,794
	21,091	108,862	87,771	78,110
Punjab.				
North-Western	962,572	1,808,223	845,651	673,071
Amritsar-Pathankot	4,814	28,985	24,171	22,419
Sind-Sagar, Western Section	...	...	...	13,845
Ferozepore (Sutlej) Bridge	...	...	...	4,261
Bolan Lower Ghat	...	...	...	5,031
Rewari-Ferozepore	...	...	...	49,876
Sind-Sagar, Eastern Section	...	...	...	2,993
Sind-Peshin, Northern Section	...	...	...	67,598
Ditto Bostan-Gulistan Section	...	...	...	256
Ditto Durwaza-Quetta ditto	...	...	...	948
Kandahar Reserve	...	...	...	4,601
	967,386	1,837,208	869,822	844,899
Bombay.				
Dhond and Manmad	22,062	90,742	68,680	43,682
Southern Mahratta	...	...	...	2,108
Southern Mahratta,—Subsidized Railway	21,516	102,818	81,302	289
	43,578	193,560	149,982	(a)45,790
Madras.				
Vizagapatam Raipore	...	...	...	980
Cuddapah-Nellore	...	...	...	10,283
Cuddapah-Nellore, Kadiri Extension Survey	...	...	...	378
Bellary-Kistna	...	...	...	26,931
Bellary-Kistna, Hindupur Extension Survey	...	...	...	138
Damalchera-Villupuram Survey	...	...	...	225
	...	...	...	38,935
Total State Railways, including East Indian and Eastern Bengal Railways	5,225,766	9,958,890	4,733,124	2,181,875

(a) Excludes transactions of the [illegible] Mahratta

in respect of RAILWAYS, for the Year ended 31st March 1886.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO THE GOVERNMENT.	
Annuities.		Payment to Companies on account of Surplus Profits.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.
England.	Exchange.						
£	£	£	£	£	£	£	£
...	...	...	...	1,741	1,741	...	1,741
384,044	120,886	115,812	195	3,717	1,196,759	121,443	...
1,169,801	368,221	281,317	459	10,907	3,684,114	...	20,922
522,392	164,434	...	15,088	8,072	1,149,366	...	388,414
346,757	109,149	...	13,591	8,887	855,207	...	283,090
553,346	174,177	...	1,619	9,045	1,332,495	...	278,261
204,395	64,338	...	175	6,057	573,169	...	122,729
3,180,735	1,001,205	397,129	31,127	48,426	8,792,851	...	933,314
1,513,531	476,417	168,968	...	...	4,089,730	613,857	...
...	...	..	...	...	1,314,514	350,509	...
...	...	...	...	...	56,150	...	16,742
...	...	...	...	...	3,045	...	3,645
...	...	...	...	...	17,236	...	17,236
...	...		...	...	8,973	...	6,331
1,513,531	476,417	168,968	...	...	5,490,248	920,412	...
...	...	...	...	...	139,503	7,846	...
...	...	...	...	...	79,116	...	14,295
...	...	..	...	...	9,965	...	7,741
...	...	...	...	...	228,584		14,190
...	...	...	...	...	286,742	...	53,157
...	...	...	...	...	6,241	...	2,616
...	...	...	...	...	1,625	...	1,625
...	...	...	...	...	7,866	...	4,241
176,655	55,605	...	...	...	592,700	...	137,112
...	...	...	...	...	8,105	...	225
...	...	...	...	...	239,537	...	5,617
...	...	...	...	...	153,622	...	25,596
...	...	...	...	...	43,738	8,012	...
...	...	...	...	...	1,173	...	1,173
...	...	...	...	...	41,489	...	28,706
...	...	...	...	...	22,102	...	22,102
...	...	...	...	...	5,428	...	5,428
...	...	...	...	...	79,515	...	25,387
...	...	...	...	...	14,819	...	1,838
176,655	55,605	...	...	...	(a)1,177,426	...	(a)220,430
...	...	...	...	...	5,256	...	606
...	...	...	...	...	125,051	...	29,232
...	...	...	...	...	11,941	...	3,548
...	...	...	...	...	3,113	...	3,113
...	...	...	...	...	6,285	...	6,285
...	...	...	...	...	734	...	734
...	...	...	...	...	9,707	...	9,707
...	...	...	...	...	3,794	...	3,794
...	...	...	..	...	165,881	...	57,019
...	...	...	...	...	1,518,722	289,501	...
...	...	...	...	...	46,590	...	17,605
...	...	...	...	...	13,845	...	13,845
...	...	...	...	...	4,261	...	4,261
...	...	...	...	...	5,031	...	5,031
...	...	...	...	...	49,876	...	49,876
...	...	...	...	...	2,993	...	2,993
...	...	...	...	...	67,598	...	67,598
...	...	...	...	...	256	...	256
...	...	...	...	...	948	...	948
...	...	...	...	..	4,601	...	4,601
...	...	...	...	...	1,714,721	122,487	...
...	...	...	...	...	112,362	...	21,620
...	...	...	...	...	2,108	...	2,108
748,821	...	...	...	...	230,412	...	127,594
(a)...	...	...	...	...	(a)195,772	...	(a)2,212
...	...	...	...	...	980	...	980
...	...	...	...	...	10,283	..	10,283
...	...	...	...	...	378	...	378
...	...	...	...	...	26,931	...	26,931
...	...	...	...	...	138	...	138
...	...	...	...	...	225	...	225
...	...	...	...	...	38,935	...	38,935
1,690,186	532,022	168,968	...	...	9,306,175	652,715	...

and Bengal Central, shown under subsidized Railways.

No. 52A.—DETAILED STATEMENT of CHARGES of the EAST INDIAN RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1886.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.				
EAST INDIAN RAILWAY.	£	£	£	£
Interest on East Indian Railway Debenture Stock	...	64,604	20,336	84,940
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	198,386	62,446	260,832
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	310	...	...	310
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuities and Debenture Stock	...	61,336	19,307	80,643
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,340	9,775
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	217,203	...	...	217,203
TOTAL	217,513	331,761	104,429	653,703
ANNUITIES IN PURCHASE OF RAILWAYS, &C., EAST INDIAN RAILWAY.				
Annuity from 1st October 1884 to 30th September 1885	.	876,717	275,965	1,152,682
Contribution towards management	...	1,277	402	1,679
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	41,776	13,150	54,926
Interest in lieu of deferred Annuity	...	262,000	82,471	344,471
TOTAL	...	1,181,770	371,988	1,553,758

No. 52B.—DETAILED STATEMENT of CHARGES of the EASTERN BENGAL RAILWAY for INTEREST on DEBT and ANNUITY in PURCHASE of the RAILWAY, &C., for the Year ended 31st MARCH 1886.

	India.	England.	Exchange.	TOTAL.
INTEREST ON DEBT.				
EASTERN BENGAL RAILWAY.	£	£	£	£
Interest on Railway Debentures and Debenture Stock	...	30,334	9,548	39,882
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—16	—5	—21
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	4,055	1,276	5,331
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	7	28
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	61,803	...	...	61,803
TOTAL	61,803	34,394	10,826	107,023
ANNUITIES IN PURCHASE OF RAILWAYS, &C. EASTERN BENGAL RAILWAY.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for £100 Stock of the Co.	...	142,106	44,730	186,836
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	155	49	204
TOTAL	...	142,261	44,779	187,040

No. 53.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDIZED RAILWAY COMPANIES, for the Year ended 31st March 1886.

		£	£
BOMBAY.			
Interest on the subscribed Capital of the Southern Mahratta Railway		289	
			289
ENGLAND.			
Interest on the subscribed Capital of the Southern Mahratta Railway		148,821	
Do. do.	Indian Midland Railway	22,263	
Do. do.	Bengal Central Railway	24,802	
			195,886
			196,175
Exchange			61,659
	TOTAL		257,834

No. 54.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1886.

	Amount.	Total.
	£	£
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS—		
Madras:		
Madras Railway	15,414	
South Indian Railway	178	
		15,592
Bombay:		
Great Indian Peninsula Railway	2,675	
Bombay, Baroda, and Central India Railway	327	
		3,002
Punjab:		
Scinde, Punjab, and Delhi Railway	1,619	
		1,619
North-Western Provinces and Oudh:		
Oude and Rohilkund Railway	13,792	
		13,792
Central Provinces:		
Great Indian Peninsula Railway	50	
		50
		34,055
Deduct—Sale Proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras Railway	326	
South Indian Railway	3	
Great Indian Peninsula Railway	2,266	
Bombay, Baroda, and Central India Railway	132	
Oude and Rohilkund Railway	201	
		2,928
TOTAL LAND . £		31,127
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	13,522	
Madras	6,853	
Bombay	13,108	
Bengal	8,521	
Punjab	5,168	
Oudh	5,756	
		52,928
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras	2,795	
Bombay	3,893	
Bengal	3,220	
Punjab	1,817	
Oudh	1,273	
		12,998
		65,926
Deduct—Bengal,—Amount of Supervision and Control Establishment for the Year 1885-86 written back charged to East Indian Railway		10,000
Deduct—Bombay,—Supervision charges of the Southern Mahratta and Rajputana Malwa Railways		7,500
TOTAL ESTABLISHMENT . £		48,426
GRAND TOTAL . £		79,553

[1] —Railway Revenue Account.

No. 55.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1886, the NET REVENUE of the several COMPANIES to the 31st December 1885, appropriated towards the REPAYMENT of that amount, and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANY.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1886.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1885, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda, and Central India Railway . .	8,816,880	58,593	8,875,473	6,017,674	2,857,799
Great Indian Peninsula Railway	25,166,148	426,395	25,592,543	19,649,682	5,942,861
Madras Railway	12,334,236	...	12,334,236	5,464,917	6,869,319
Oude and Rohilkund Railway	4,246,870	53,056	4,299,926	2,153,477	2,146,449
Scinde, Punjab and Delhi Railway . . .	11,588,059	60,134	11,648,193	4,849,056	6,799,137
South Indian Railway	3,430,029	6,974	3,437,003	1,642,858	1,794,145
TOTAL .	65,582,222	605,152	66,187,374	39,777,664	26,409,710

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS.

IN INDIA.	£	£
NET PROFITS realized from Companies taken in reduction of their debt on account of advances of interest—		
Rohilkund and Kumaon Railway	119	
		119
TOTAL RECEIPTS . £		119

No. 56A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED COMPANIES—Land, &c.

IN INDIA.	£	£	£
Land— *Bengal.*			
Compensation for land taken up—			
Tarkessur Railway (Provincial)	2,597		
Bengal Central Railway	10,072		
		12,669	
N.-W. Provinces and Oudh.			
Bengal and North-Western Railway	17,204		
Rohilkund-Kumaon Railway (Provincial)	208		
Subsidy payable to Rohilkhund-Kumaon Railway (Provincial) . .	4,000		
		21,412	
Assam.			
Subsidy payable to the Assam Railway and Trading Company (Provincial)	9,822		
Share of joint audit charges of the Assam Railway and Trading Company (Provincial)	222	10,044	
			44,125
TOTAL SUBSIDIZED COMPANIES . . £			44,125

No. 57.—ABSTRACT ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, for the Year ended 31st March 1886.

	£	£	£
IMPERIAL.			
INDIA, GENERAL.			
Surplus Establishment and Miscellaneous Charges	5,990		
Director General's Establishments	13,522		
Port Store-keeper's and Stock Verifier's Establishment	7,650		
Store buildings at Bombay	—115		
Bhopal Extension Survey	—1,792		
Singareni-Bezvada Railway Survey (Hyderabad)	647		
Sindia Extension Survey	—2,233		
Survey beyond Khwaja-Amran Mountains	9,848		
Bolan permanent Survey	6,370		
		39,887	
ASSAM.			
Bengal-Assam Railway Survey	22,814		
		22,814	
BURMA.			
Tonghoo-Mandalay Survey	87		
		87	
BENGAL.			
Kawnia-Dhubri Survey	1,233		
Benares-Puri Survey	20,452		
		21,685	
PUNJAB.			
Ambala-Kalka-Simla Survey	4,110		
Sialkot-Jummu Railway Survey	173		
Mianwali-Khushalgarh Survey	2,479		
		6,762	
TOTAL IMPERIAL			£ 91,235
PROVINCIAL.			
BURMA.			
Bassein-Henzada Survey	—3		
		—3	
BENGAL.			
Rungpore-Dhubri Extension Survey	1,695		
Tirhoot Railway, Mozufferpore-Seetamaree Extension Survey	1		
Sultanpur-Bogra Survey	—138		
Assam-Behar Survey	—3,975		
Share of Administrative Charges	5,878		
Calcutta Central Railway Station	—23		
Benares-Palamow Survey	—469		
		2,969	
NORTH-WESTERN PROVINCES AND OUDH.			
Benares-Palamow Survey	—856		
Philibhit-Seramow Survey	1,055		
		199	
PUNJAB.			
Jullundur-Hoshiarpore Survey	3		
		3	
MADRAS.			
Palghat-Dindigul Survey	1,011		
Registration of Road Traffic in connection with Railways in Madras	701		
Porto Novo-Salem Survey	2,141		
		3,853	
BOMBAY.			
Provincial Surveys	1,018		
		1,018	
TOTAL PROVINCIAL			£ 8,039
TOTAL MISCELLANEOUS RAILWAY EXPENDITURE			£ 99,274

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section J.—Irrigation.

Revenue £1,588,278. Expenditure £2,303,747.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Major Works	58	Direct receipts	116	...	864,773	...
"		Portion of Land Revenue due to Irrigation. (See Account No. 13A.)	27	...	562,607	...
"	59	Working Expenses	117	...	...	593,150
"	59A	Do. Detailed Statement	118	...	...	...
"	60	Statement of Financial Results	120	...	...	...
		Interest on Debt. (See Account No. 60)	120	...	...	964,847
Minor Works and Navigation.	61	Gross Receipts	122	...	160,898	...
"	62	Expenditure (Abstract Account)	127	...	...	745,750
"	62A	Detailed Account of Expenditure from Imperial and Provincial Funds against Capital Account of Minor Works and Navigation	130	...	...	...
	62B	Detailed Account of Expenditure from Imperial and Provincial Funds against Revenue Account of Minor Works and Navigation for which Capital and Revenue Accounts are kept.	134	...	...	...
		TOTAL		...	1,588,278	2,303,747

No. 58.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from MAJOR WORKS, credited to IMPERIAL and PROVINCIAL SERVICES, respectively, in the Year ended 31st March 1886.

	Actual Receipts.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
IMPERIAL.												
Punjab.	£	£	£	£	£	£	£	£	£	£	£	£
Swat River Canal	...	...	...	...	1	...	...	...	11	13	...	25
Western Jumna Canal	60,377	15,411	285	81	1,610	330	1,647	2,094	141	164	495	82,635
Bári Doáb Canal	103,107	...	1,462	...	2,383	907	10,431	...	127	208	262	118,887
Sirhind Canal	10,166	...	117	...	1,310	385	1,435	461	418	15	144	14,451
Lower Sohag and Para Canal	...	...	...	...	...	8	...	...	21	...	18	47
	173,650	15,411	1,864	81	5,304	1,630	13,513	2,555	718	400	919	216,045
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	—9	...	520	96	...	133	201	...	43	984
Total Punjab . £	173,650	15,411	1,873	81	4,784	1,534	13,513	2,422	517	400	876	215,061
Madras.												
Godávári Delta Project	...	...	...	...	245	832	...	8,997	22	...	642	10,738
Kistna Delta Project	...	...	...	136	87	443	...	2,665	65	...	126	3,522
Pennér Anicut Project	...	...	...	...	...	33	...	...	...	...	...	33
Cauvery Delta Project	...	...	...	...	318	432	...	...	31	...	13	794
Srivaikuntham Anicut Project	...	...	...	41	...	51	...	...	25	...	25	142
Kurnool Canal	7,139	...	...	350	...	65	...	629	142	5	171	8,501
Total Madras . £	7,139	...	...	527	650	1,856	...	12,291	285	5	977	23,730
Bombay.												
Desert Canal	2,141	...	...	...	...	...	...	...	5	...	12	2,158
Begari Canal	3,079	...	...	...	...	8	...	...	...	...	44	3,131
Eastern Nara Works	36	...	...	...	...	111	...	...	...	...	1,725	1,872
Hathmati Canal	393	...	...	...	...	45	...	...	...	...	1	439
Lakh Canal	120	...	...	...	...	4	...	...	...	...	...	124
Kadva River Works	425	...	...	...	...	7	...	...	1	...	5	438
Krishna Canal	2,747	...	...	22	...	291	...	...	1	...	...	3,061
Panjhra River Works and Mookti Reservoir	1,154	...	1	...	...	30	...	...	...	...	6	1,191
Ekruk Tank	788	...	33	259	...	383	...	...	...	...	136	1,599
Mutha Storage Lake and Canal	6,909	...	23	7,677	...	96	...	...	5	...	345	15,055
Mhaswad Tank	...	...	...	...	...	...	...	...	8	...	3	11
Nira	...	...	...	...	...	...	...	...	24	...	...	24
Gokak Canal, First Section	...	...	...	...	...	7	...	...	...	...	1	8
Total Bombay . £	17,792	...	57	7,958	...	982	...	...	44	...	2,278	29,111
Total Imperial . £	198,581	15,411	1,930	8,566	5,434	4,372	13,513	14,713	846	405	4,131	267,902
PROVINCIAL.												
Bengal.												
Orissa Project	10,684	...	19	...	98	151	...	8,401	474	...	908	20,735
Midnapore Canal	10,871	...	...	...	4	...	...	13,758	83	...	1,533	26,249
Tidal Canal	...	...	...	...	7	...	...	5,214	22	...	2	5,245
Soane Canal	97,832	...	174	...	31	243	47	4,624	721	65	2,527	106,264
Total Bengal . £	119,387	...	193	...	140	394	47	31,997	1,300	65	4,970	158,493

NORTH-WESTERN PROVINCES.												
Ganges Canal	165,578	15,620	188	13	7,139	...	3,518	1,246	69	825	771	194,967
Lower Ganges Canal	116,904	12,571	448	4	2,750	...	670	757	289	588	(a) 707	135,688
Agra Canal	35,538	7,805	82	...	2,179	...	191	567	24	48	255	46,689
Eastern Jumna Canal	54,749	1,180	...	60	3,669	...	1,081	4	14	241	36	61,034
TOTAL NORTH-WESTERN PROVINCES . £	372,769	37,176	718	77	15,737	...	5,460	2,574	396	1,702	1,769	438,378
TOTAL PROVINCIAL . £	492,156	37,176	911	77	15,877	394	5,507	34,571	1,696	1,767	6,739	596,871
GRAND TOTAL	690,737	52,587	2,841	8,643	21,311	4,766	19,020	49,284	2,542	2,172	10,870	864,773

(a) Includes 91*l.* for water supplied to Military Department.

No. 59.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION.

	Imperial.					Provincial.			Grand Total.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total Imperial.	Bengal.	North-Western Provinces.	Total Provincial.	
	£	£	£	£	£	£	£	£	£
Working Expenses and Maintenance :—									
New Works	14	14,752	11,057	—292	25,531	8	15,816	15,824	41,355
Repairs	155	56,324	51,438	19,857	127,774	66,488	79,396	145,884	273,658
Establishment	39	57,804	37,636	8,756	104,235	39,671	(a) 114,830	154,501	258,736
Tools and Plant	...	789	12,825	214	13,828	8,109	1,249	9,358	23,186
Profit and Loss	...	13	...	19	32	...	...	...	32
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	...	(b) 782	146	302	1,230	1,066	503	1,569	2,799
TOTAL . £	208	130,464	113,102	28,856	272,630	115,342	211,794	327,136	599,766
Deduct—Share of working expenses of Sirhind Canal from Native States, and outlay from Contributions	...	6,176	440	...	6,616	...	...	...	6,616
GRAND TOTAL . £	208	124,288	112,662	28,856	266,014	115,342	211,794	327,136	593,150

(a) Includes 1,185*l.* being charges by Civil Department for Collection of Owners' rates.

(b) Includes 40*l.* being refunds of Owners' rates by Civil Department.

No. 59 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR WORKS, charged to IMPERIAL and PROVINCIAL FUNDS, in the Year ended 31st March 1886.

	Expenditure during the Year.							Total Expenditure up to end of the Year.						
	Works.	Repairs, including Plantations	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Grand Total.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Punjab.														
Swat River Canal	...	1,455	915	..	...	2	2,372	...	1,455	915	...	...	2	2,372
Bári Doab Canal	1,515	26,739	22,784	547	3	426	52,014	33,133	492,580	528,427	13,134	92	3,532	1,070,898
Western Jumna Canal	3,489	16,451	27,314	224	10	346	47,834	24,611	658,768	595,794	8,517	292	1,478	1,289,460
Lower Sohag and Para Canal	...	632	160	...	...	...	792	...	632	160	...	...	...	792
Sirhind Canal	9,748	11,047	6,631	18	...	8	27,452	14,475	20,302	11,674	26	...	9	46,486
	14,752	56,324	57,804	789	13	782	130,464	72,219	1,173,737	1,136,970	21,677	384	5,021	2,410,008
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	2,250	2,670	1,253	...	...	3	6,176	2,429	5,050	2,050	2	...	3	9,534
Total Punjab £	12,502	53,654	56,551	789	13	779	124,288	69,790	1,168,687	1,134,920	21,675	384	5,018	2,400,474
North-Western Provinces and Oudh.														
Betwa Canal	14	155	39	..	...	...	208	14	155	39	...	...	..	208
Madras.														
Godávárí Delta System	2,827	26,548	17,795	9,282	...	68	56,520	19,442	544,623	293,353	66,352	...	1,141	924,911*
Deduct—Outlay from Contributions	4	...	...	30	...	...	34							
Kistna Delta System	1,578	14,566	10,241	2,967	...	68	29,420	12,278	306,752	164,297	32,544	...	1,238	517,109*
Deduct—Outlay from Contributions	3	4	...	...	...	...	7							
Pennér Anicut System	348	—132	750	23	...	...	989	6,994	41,242	22,954	1,173	...	...	72,363*
Cauvery Delta System	3,477	—2,579	3,765	— 64	...	3	4,602	29,244	454,069	150,736	11,650	...	18	645,657*
Deduct—Outlay from Contributions	172	...	...	...	...	...	172							
Sriváikuntham Anicut System	13	1,109	891	—5	...	...	2,008	3,226	23,839	11,743	634	...	12	39,454*
Deduct—Outlay from Contributions	...	227	...	...	...	...	227							
Sangam Anicut System	...	186	282	...	...	...	468	...	186	282	...	...	...	468
(a) Kurnool Canal	2,814	11,740	3,912	622	...	7	19,095	10,511	41,895	16,516	1,930	...	7	70,859
	11,057	51,438	37,636	12,825	...	146	113,102	81,695	1,412,546	659,881	114,283	...	2,416	2,270,821
Deduct—Outlay from Contributions	179	231	...	30	...	...	440							
Total Madras £	10,878	51,207	37,636	12,795	...	146	112,662	81,695	1,412,546	659,881	114,283	...	2,416	2,270,821

(a) This Canal was purchased from the late Madras Irrigation and Canal Company.

* Approximate figures and subject to revision, as they include direct and indirect charges.

BOMBAY.														
Desert Canal	...	2,061	760	27	...	...	2,848	479	15,809	5,765	161	...	...	22,214
Unharwáh	—	581	164	11	...	...	756	...	581	164	11	...	...	756
Begari Canal	...	3,790	1,229	23	...	...	5,042	3,674	104,146	24,036	521	...	...	132,377
Eastern Nara Works	...	4,365	2,072	30	...	...	6,467	2,670	117,928	50,826	1,378	...	6	172,808
Hathmati Canal	...	485	269	9	19	247	1,029	...	5,154	3,914	23	19	247	9,357
Panjhra River Works and Mookti Reservoir	—292	770	220	20	...	50	768	67	2,886	1,369	27	...	90	4,439
Kádva River Works	...	291	234	9	...	...	534	15	3,349	2,522	85	...	19	5,990
Mutha Storage Lake and Canal	...	4,109	1,942	65	...	4	6,120	253	38,431	15,550	—400	...	41	53,875
Krishna Canal	...	719	554	6	...	1	1,280	66	14,174	11,616	128	...	6	25,990
Pravara River Works—Lakh Canal	...	167	126	3	...	...	296	62	5,005	3,205	82	...	3	8,357
Ekruk Tank	...	1,189	557	11	...	...	1,757	7	13,851	8,565	157	...	...	22,580
Gokak Canal, First Section	...	215	164	...	...	...	379	...	336	240	...	...	...	576
Mhasvad Tank	...	237	87	...	...	...	324	...	345	139	...	...	...	484
Nira Canal	...	878	378	...	...	...	1,256	...	878	378	...	...	...	1,256
TOTAL BOMBAY £	—292	19,857	8,756	214	19	302	28,856	7,293	322,873	128,289	2,173	19	412	461,059
PROVINCIAL.														
BENGAL.														
Orissa Project	...	22,269	10,072	1,916	...	1	34,258	164	264,671	125,680	46,128	64	291	(a)406,998
Midnapore Series	8	12,477	5,905	2,595	...	...	20,985	4,074	161,472	76,814	22,068	...	17	264,445
Tidal Canal	...	3,410	1,099	353	...	...	4,862	303	35,978	12,704	1,535	...	...	50,520
Soane Project	...	28,332	22,595	3,245	...	1,065	55,237	...	260,087	167,544	11,875	...	3,071	442,577
TOTAL BENGAL £	8	66,488	39,671	8,109	...	1,066	115,342	4,541	722,208	382,742	51,606	64	3,379	1,164,540
N.-W. PROVINCES.														
Ganges Canal	5,831	33,380	46,581	135	...	99	86,026	70,419	839,924	1,024,898	38,101	4,747	3,234	1,981,323
Lower Ganges Canal	6,834	28,162	45,558	678	...	95	81,327	36,206	309,292	375,588	5,710	...	497	727,293
Agra Canal	2,260	11,441	12,241	305	...	266	26,313	14,779	106,224	96,455	3,000	...	2,172	222,630
Eastern Jumna Canal	891	6,413	10,650	131	...	43	18,128	18,685	266,435	365,070	3,477	32	1,518	655,217
TOTAL N.-W. PROVINCES £	15,816	79,396	114,830	1,249	...	503	211,794	140,089	1,521,875	1,862,011	50,288	4,779	7,421	3,586,463

(a) Excludes outlay in England.

No. 60.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT, incurred in

PARTICULARS.	(a) Estimated cost of construction (excluding indirect charges.)	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1885-86.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. To end of 1885-86.	REVENUE. Water-rates, &c. (for details, *see* pages 116 and 117).	REVENUE. Collected with Land Revenue.	No. of Items.
BENGAL.	£	£	£	£	£	
Orissa Project	3,139,622	46,772	2,207,299	20,735	...	1
Midnapore Series	831,677	1,006	825,710	26,249	...	2
Tidal Canal	179,549	...	179,549	5,245	...	3
Soane Canal	2,788,870	16,070	2,486,135	106,264	...	4
TOTAL £	6,939,718	63,848	5,698,693	158,493	...	5
N.-W. PROVINCES.						
Ganges Canal	2,923,553	2,327	2,643,285	194,967	44,301	6
Lower Ganges Canal	2,773,951	87,481	2,633,057	135,688	20,783	7
Agra Canal	871,752	1,839	824,136	46,689	....	8
Eastern Jumna Canal	344,191	3,602	291,801	61,034	22,153	9
Betwa Canal	425,141	52,801	369,759	...	...	10
TOTAL £	7,338,588	148,050	6,762,038	438,378	87,237	11
PUNJAB.						
Western Jumna Canal	1,079,050	18,874	980,917	82,635	5,833	12
Bári Doab Canal	1,579,860	11,929	1,544,429	118,887	34,250	13
Sirhind Canal, British expenditure	3,346,612	89,796	2,031,509	13,467	...	14
Ditto Native State expenditure		65,684	1,186,723	984	...	15
Lower Sohag and Para	72,810	12,702	39,741	47	958	16
Chenab Canals	293,559	55,154	134,489	...	...	17
Sidhnai Canals	74,873	20,324	54,054	...	...	18
Swat River Canal	354,581	11,964	315,167	25	...	19
TOTAL £	6,801,345	286,427	6,287,029	216,045	41,041	20
MADRAS.						
Godávári Delta System	1,108,933	30,861	1,031,996	10,738	173,695	21
Kistna Delta System	1,391,978	36,238	704,437	3,522	110,592	22
Pennér Anicut System	161,279	2,360	144,437	33	12,533	23
Cauvery Delta System	166,293	22,781	154,449	794	68,881	24
Srivaikuntham Weir Project	136,152	846	131,272	142	10,849	25
Sangam Project	289,644	49,095	245,824	...	3,970	26
Kurnool Canal	...	2,272	2,165,934	8,501	...	27
Barur Tank Project	40,000	7,067	23,312	...	...	28
Rushikulya Canal	260,529	18,320	32,788	...	....	29
Surveys	...	...		...	...	30
TOTAL £	3,554,808	169,840	4,634,449	23,730	380,520	31
BOMBAY.						
Desert Canal	126,684	1,748	108,522	2,158	10,434	32
Bégari Canal	162,885	4,258	160,091	3,131	26,324	33
Eastern Nara Works	527,670	26,405	463,093	1,872	21,304	34
Hathmati Canal	49,470	...	49,093	439	...	35
Pravara River Works, Lakh Canal	37,519	...	34,650	124	...	36
Kádvá River Works	69,189	3,057	62,080	438	59	37
Krishna Canal	72,755	197	78,697	3,061	...	38
Lower Panjhra River Works, including Mookti Reservoir	44,449	609	41,502	1,191	486	39
Ekruk Tank	122,824	329	122,812	1,599	...	40
Mutha Storage Lake and Canal	605,323	6,169	586,010	15,055	...	41
Unherwah	34,543	11,834	29,549	...	2,087	42
Gokak Canal—First Section	40,594	987	39 414	8	...	43
Mhaswad Tank	197,896	25,654	186,503	11	...	44
Nira Canal	397,736	49,467	322,814	24	...	45
Chankapur Canal	70,154	1,888	5,642	...	...	46
Maladevi Canal	91,497	1,526	3,413	...	...	47
TOTAL £	2,651,188	134,128	2,293,885	29,111	60,694	48
Stores and Reserve	...	...	94		...	49
GRAND TOTAL £	—	(b) 736,609	(b) 24,489,465	(b) 864,773	569,492	50

(a) The term *indirect charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for establishment, tools and plant were omitted from the estimate, these have now been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

No. of Items.	DURING 1885-86. Less Collection Charges in Civil Department.	DURING 1885-86. TOTAL.	WORKING EXPENSES, 1885-86 (for details, *see* pages 118 and 119.)	EXCLUDING INTEREST. Excess Revenue.	EXCLUDING INTEREST. Excess Expenditure.	EXCLUDING INTEREST. Rate per cent. Of Excess Revenue.	EXCLUDING INTEREST. Rate per cent. Of Excess Expenditure.	Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	INCLUDING INTEREST. Excess Revenue.	INCLUDING INTEREST. Excess Expenditure.	INCLUDING INTEREST. Rate per cent. Of Excess Revenue.	INCLUDING INTEREST. Rate per cent. Of Excess Expenditure.
	£	£	£	£	£			£	£	£		
1	...	20,735	34,258	...	13,523	...	·61	87,357	...	100,880	...	4·57
2	...	26,249	20,985	5,264	...	·64	...	33,008	...	27,744	...	3·36
3	...	5,245	4,862	383	...	·21	...	7,182	...	6,799	...	3·79
4	...	106,264	55,237	51,027	...	2·05	...	99,124	...	48,097	...	1·93
5	...	158,493	115,342	43,151	...	·76	...	226,671	...	183,520	...	3·22
6	...	239,268	86,026	153,242	...	5·79	...	105,685	47,557	...	1·80	...
7	...	156,471	81,327	75,144	...	2·85	...	103,573	...	28,429	...	1·08
8	...	46,689	26,313	20,376	...	2·47	...	32,929	...	12,553	...	1·52
9	...	83,187	18,128	65,059	...	22·29	...	11,600	53,459	...	18·32	...
10	...	...	208	...	208	...	·05	13,734	...	13,942	...	3·77
11	...	525,615	212,002	313,613	...	4·63	...	267,521	46,092	...	·68	...
12	...	88,468	47,834	40,634	...	4·14	...	38,859	1,775	...	·18	...
13	...	153,137	52,014	101,123	...	6·55	...	61,539	39,584	...	2·56	...
14	...	13,467	21,276	...	7,809	...	·38	79,465	...	87,274	...	4·29
15	...	984	6,176	...	5,192	...	·44	46,155	...	51,347	...	4·33
16	...	1,005	792	213	...	·53	...	1,336	...	1,123	...	2·82
17	...	...	...	...	...	...	...	4,276	...	4,276	...	3·18
18	...	...	...	...	...	...	...	1,755	...	1,755	...	3·24
19	...	25	2,372	...	2,347	...	·74	12,367	...	14,714	...	4·67
20	...	257,086	130,464	126,622	...	2·01	...	245,752	...	119,130	...	1·89
21	...	184,433	56,486	127,947	...	12·39	...	40,663	87,284	...	8·46	...
22	...	114,114	29,413	84,701	...	12·02	...	27,453	57,248	...	8·12	...
23	...	12,566	989	11,577	...	8·01	...	5,730	5,847	...	4·05	...
24	...	69,675	4,430	65,245	...	42·24	...	5,722	59,523	...	38·54	...
25	...	10,991	1,781	9,210	...	7·01	...	5,234	3,976	...	3·03	...
26	...	3,970	468	3,502	...	1·42	...	8,851	...	5,349	...	2·17
27	...	8,501	19,095	...	10,594	...	·48	86,592	...	97,186	...	4·49
28	...	...	...	...	...	...	...	791	...	791	...	3·39
29	...	...	...	...	...	...	...	945	...	945	...	2·88
30	...	...	...	...	..	...	...	...	...	...	...	4·00
31	...	404,250	112,662	291,588	...	6·27	...	181,981	109,607	...	2·36	...
32	1,045	11,547	2,848	8,699	...	8·01	...	4,306	4,393	...	4·05	...
33	2,673	26,782	5,042	21,740	...	1·35	...	6,318	15,422	...	9·63	...
34	2,265	20,911	6,467	14,444	...	3·11	...	17,996	...	3,552	...	·76
35	20	419	1,029	...	610	...	1·24	1,964	...	2,574	...	5·24
36	6	118	296	...	178	...	0·51	1,386	...	1,564	...	4·51
37	21	476	534	...	58	...	·09	2,422	...	2,480	...	3·99
38	94	2,967	1,280	1,687	...	2·14	...	3,144	...	1,457	...	1·85
39	152	1,525	768	757	...	1·82	...	1,648	...	891	...	2·15
40	55	1,544	1,757	...	213	...	·17	4,906	...	5,119	...	4·16
41	345	14,710	6,120	8,590	...	1·46	...	23,317	...	14,727	...	2·51
42	209	1,878	756	1,122	...	3·80	...	945	177	...	·60	...
43	...	8	379	...	371	...	·94	1,557	...	1,928	...	4·89
44	...	11	324	...	313	...	·16	6,947	...	7,260	...	3·89
45	...	24	1,256	...	1,232	·38	...	11,923	...	13,155	...	4·07
46	...	...	...	...	...	...	...	188	...	188	...	3·33
47	...	...	...	...	...	...	...	106	...	106	...	3·10
48	6,885	82,920	28,856	54,064	...	2·35	...	89,073	...	35,009	...	1·53
49	...	...	...	...	...	...	...	4	...	4	...	4·25
50	6,885	(*b*) 1,427,380	(*b*) 593,150	(*b*) 834,230	...	3·45	...	(*b*) 964,847	...	(*b*) 130,617	...	·53

(*b*) Exclusive of figure for Sirhind Canal which concerns Native State.

No. 61.—ABSTRACT ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL REVENUE and INCORPORATED LOCAL FUNDS in the Year ended 31st March 1886.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous & other Items.	TOTAL.
IMPERIAL.	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept:												
RAJPUTANA.												
Tanks in Todghur Sub-Collectorate	194	...	...	...	...	...	...	...	1	...	5	200
Tanks in Ajmere Sub-Collectorate	271	...	...	...	...	...	...	...	1	32	222	526
Tanks in Beawar Sub-Collectorate	610	...	...	...	...	2	...	...	8	1	94	715
Bheer Reservoir	...	...	...	...	...	...	...	...	...	...	...	...
Rajosie „	...	...	...	...	...	...	...	...	...	...	...	...
Bulad „	...	...	...	...	...	...	...	...	...	...	...	...
Jalea „	..	...	...	...	...	...	...	...	...	...	...	...
Ladpura „	...	...	...	...	...	...	...	...	...	...	...	...
Mukrera „	...	...	...	...	...	...	...	...	...	...	...	...
Chitar „	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL RAJPUTANA £	1,075	...	...	...	...	2	...	...	10	33	321	1,441
PUNJAB.												
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	128	76	...	...	12	71	35	339
Upper Sutlej Inundation Canals	1,562	...	...	...	303	325	...	...	35	24	48	2,297
Indus Inundation Canals	...	...	1	...	103	2,322	...	1	15	142	(a)5,407	7,991
Shahpur and Sahiwal Canals	2,465	..	...	...	...	18	...	1	...	...	1	2,485
TOTAL PUNJAB £	4,044	...	1	...	534	2,741	...	2	62	237	5,491	13,112
MADRAS.												
Chembrambakam Tank Project	...	...	...	...	...	10	...	...	...	...	5	15
Palar Anicut Project	...	...	...	...	...	66	...	...	...	...	...	66
Pelandoraj Anicut	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL MADRAS £	...	...	...	...	...	78	...	...	...	...	5	83

BOMBAY.												
Sind:												
Alibhur Cutcherey Canal	10	...	...	...	...	3	...	...	...	...	2	15
Great Marak Canal	170	...	...	...	...	12	...	...	...	...	...	182
Fulaili Canal	1,571	...	...	...	...	166	...	...	...	...	187	1,924
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	16	16
Surfrazwah Canal	58	...	...	...	...	27	...	...	...	...	12	97
Ghar Canal	258	...	...	...	...	109	...	...	37	...	298	702
Sukkur and Shadadpur Canal	106	...	...	...	...	20	...	...	18	...	25	169
Total Sind . £	2,173	...	...	...	...	337	...	...	55	...	540	3,105
Dekkan and Gujurat:												
Khari Cut	506	...	...	...	...	30	...	...	...	...	4	540
Hartala Tank	290	...	...	...	...	...	...	...	...	...	3	293
Jamda Canal	493	...	1	...	...	15	...	...	7	...	...	516
Mhuswa Tank	81	...	...	...	...	22	...	...	4	...	5	112
Ojhar Canal	660	...	...	...	...	1	...	...	...	...	9	670
Bhatodi Tank	246	...	...	...	...	2	...	...	...	...	44	292
Matoba Tank	342	...	...	...	...	6	...	...	...	...	...	348
Kasardi Tank	7	...	...	...	...	14	...	...	...	...	10	31
Shirsuphal Tank	143	...	...	...	...	14	...	...	...	...	...	157
Bhadalwadi Tank	121	...	...	...	...	2	...	...	...	...	...	123
Koregaon Tank	6	...	...	...	...	...	...	...	...	...	5	11
Ashti Tank	147	...	...	...	...	16	...	...	...	...	132	295
Rewari Canal	188	...	...	...	...	7	...	...	...	...	...	195
Yerla River Irrigation Works	423	...	...	...	...	40	...	...	1	...	...	464
Upper Man River Works	234	...	...	...	...	9	...	...	1	...	...	244
Chickli Canal	116	...	...	...	...	8	...	...	...	...	...	124
Maini Tank	421	...	...	...	...	3	...	...	2	...	...	426
Muchkundi Tank	...	...	...	...	...	4	...	...	...	...	...	4
Gadikeri Tank	159	...	...	...	...	...	...	...	...	...	...	159
Dambal Tank	26	...	...	...	...	30	...	...	...	...	...	56
Medleri Tank	35	...	...	...	...	...	...	...	...	...	...	35
Madag Tank	163	...	...	...	...	8	...	...	...	...	...	171
Asundi Tank	28	...	...	...	...	...	...	...	...	...	...	28
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	1	1
Total Dekkan and Gujurat £	4,835	...	1	...	...	231	...	...	15	...	213	5,295
TOTAL BOMBAY £	7,008	...	1	...	...	568	...	...	70	...	753	8,400
Carried forward	12,127	...	2	...	534	3,389	...	2	142	270	6,570	23,036.

(a) Inclusive of 5,392*l.* silt clearance rate.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1886—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	12,127	...	2	...	534	3,389	...	2	142	270	6,570	23,036
IRRIGATION AND NAVIGATION—*continued.*												
IMPERIAL—*continued.*												
Works for which only Revenue Accounts are kept:												
BOMBAY.												
Irrigation Works, Shikárpur Canals Division	639	...	...	...	...	24	...	...	18	...	117	798
Irrigation Works, Ghar Division	293	...	...	...	...	66	...	...	6	...	539	904
Irrigation Works, Karachi Collectorate	453	...	...	...	...	33	...	...	...	...	894	1,380
Irrigation Works, Hyderabad Canal Division	754	...	...	...	...	165	...	...	...	...	68	987
Irrigation Works, Fulaili Division	36	...	...	...	...	4	...	...	...	...	12	52
Irrigation Works, Sholapore and Bijapur Division	14	...	...	...	...	...	...	...	...	...	...	14
Irrigation Works, Gujrat Division	89	...	...	...	...	1	...	...	...	...	...	90
Irrigation Works, Belgaum and Dharwar Division	47	...	...	...	...	11	...	...	...	...	...	58
Irrigation Works, Khandeish Division	121	...	...	...	...	...	...	...	...	...	...	121
Irrigation Works, Poona Division	69	...	...	...	...	...	...	...	...	...	...	69
TOTAL £	2,515	...	...	...	...	304	...	...	24	...	1,630	4,473
PUNJAB.												
Muzuffergurh Canal £	...	...	...	...	...	...	...	...	...	...	4	4
Works for which Capital and Revenue Accounts are not kept:												
Madras	...	...	...	...	184	718	...	...	18	...	236	1,156
TOTAL £	...	...	...	...	184	718	...	...	18	...	236	1,156
TOTAL IMPERIAL £	14,642	...	2	...	718	4,411	...	2	184	270	8,440	28,669

PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
NORTH-WESTERN PROVINCES.												
Doon Canals	2,424	364	180	...	60	...	1,856	...	...	2	3	4,889
Rohilkhund including Bijnore Canals	6,267	681	50	...	263	...	60	...	...	43	18	7,382
Bundelkhund Canals:												
Hamirpur Irrigation Works	277	...	...	...	5	...	...	...	...	...	60	342
Jhansi Irrigation Works	89	...	...	...	...	...	...	...	...	...	24	113
TOTAL NORTH-WESTERN PROVINCES . £	9,057	1,045	230	...	328	...	1,916	...	...	45	105	12,726
BENGAL.												
Orissa Coast Canal	...	...	...	...	...	...	...	1,366	3	...	2	1,371
Calcutta and Eastern Canals	...	...	...	...	...	27	...	50,114	166	1	—2,359	47,949
Sarun Scheme	3,974	...	31	...	...	13	...	...	30	...	66	4,114
TOTAL . £	3,974	...	31	...	...	40	...	51,480	199	1	—2,291	53,434
MADRAS.												
Madras Water-Supply and Irrigation Extension Project	...	...	...	378	...	...	...	...	...	...	33	411
Buckingham Canal	...	...	...	...	...	134	5,243	...	48	...	34	5,459
Vedaraniam Canal	...	...	...	...	...	...	28	...	...	...	...	28
TOTAL . £	...	...	...	378	...	134	5,271	...	48	...	67	5,898
Works for which Capital and Revenue Accounts are not kept:												
Bengal . Nuddea Rivers	...	...	...	...	...	...	...	18,338	30	...	10	18,378
Bengal . Eden Canal	...	...	...	...	...	9	...	...	...	...	76	85
Burma	...	...	...	...	...	...	...	2,804	6	...	889	3,699
Punjab	...	...	...	...	...	...	...	...	...	...	(a) 3,826	3,826
TOTAL . £	...	...	...	...	...	9	...	21,142	36	...	4,801	25,988
TOTAL PROVINCIAL . £	13,031	1,045	261	378	328	183	7,187	72,622	283	46	2,682	98,046
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a) 1,468	1,468
TOTAL INCORPORATED LOCAL . £	...	...	...	...	...	...	...	...	...	...	1,468	1,468
TOTAL IRRIGATION AND NAVIGATION . £	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183
Carried forward . £	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183

(a) Shown in Civil Department Accounts.

No. 61.—Abstract Account of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Revenue and Incorporated Local Funds in the Year ended 31st March 1886—*continued.*

	ACTUAL RECEIPTS.											
	Water-rates from Irrigation.	Owners' Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water-Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water-power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	27,673	1,045	263	378	1,046	4,594	7,187	72,624	467	316	12,590	128,183
AGRICULTURAL.												
IMPERIAL.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	95	...	585	680
Madras	...	...	...	...	173	383	...	...	...	...	9	565
Bombay	...	...	...	...	12	...	...	...	...	...	30	42
TOTAL IMPERIAL £ .	...	...	...	...	185	383	...	...	95	...	624	1,287
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
BURMA:												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	100	...	21	121
Works for which Capital and Revenue Accounts are not kept:												
Bengal	...	...	...	...	...	...	...	...	35	...	(a)31,272	31,307
TOTAL-PROVINCIAL . £	...	...	...	...	...	...	...	...	135	...	31,293	31,428
TOTAL AGRICULTURAL . £	...	...	...	...	185	383	...	...	230	...	31,917	32,715
GRAND TOTAL . £	27,673	1,045	263	378	1,231	4,977	7,187	72,624	697	316	44,507	160,898

(a) Includes 31,027*l.* being recoveries by Civil Department from Zemindars for Embankments.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, on MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION WORKS.	Imperial.								Provincial.						Local.			Grand Total.
	Beluchistan.	Rajputana.	Punjab.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	Total Imperial.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Burma.	Bengal.	Total Local.	
Works for which Capital and Revenue Accounts are kept:	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Capital Outlay:																		
New Works—*see* page 130	...	...	1,661	...	...	10,569	13,977	26,207	...	33,681	567	...	18,569	52,817	...	...	...	79,024
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	7	...	...	2,360	4,956	7,323	...	7,723	112	...	12,718	20,553	...	...	...	27,876
Tools and Plant	...	...	...	...	..	72	28	100	...	1,422	—250	...	1,093	2,265	...	...	...	2,365
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	119	120	...	...	...	...	239	...	—847	—77	...	...	—924	...	...	...	—685
	...	119	1,788	...	...	13,001	18,961	33,869	...	41,979	352	...	32,380	74,711	...	...	...	108,580
Less Receipts on Capital Account	...	...	1,778	120	...	...	82	1,980	...	4,234	25	...	...	4,259	...	...	...	6,239
NET TOTAL . £	...	119	10	—120	...	13,001	18,879	31,889	...	37,745	327	...	32,380	70,452	...	...	...	102,341
Revenue Outlay:																		
New Works—*see* page 134	...	9	3,099	...	...	900	3,232	7,240	...	3,228	7,028	...	420	10,676	...	...	...	17,916
Repairs	...	1,624	18,077	...	...	7,805	30,595	58,101	...	10,911	3,058	...	23,353	37,322	...	...	...	95,423
Establishment	...	822	21,108	...	...	1,996	10,627	34,553	...	7,766	(a)9,261	...	6,028	23,055	...	...	...	57,608
Tools and Plant	...	182	95	...	...	—9	136	404	...	2,033	279	...	14	2,326	...	...	...	2,730
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	4	5	...	...	...	19	28	...	...	...	...	7	7	...	...	...	35
TOTAL . £	...	2,641	42,384	...	...	10,692	44,609	100,326	...	23,938	19,626	...	29,822	73,386	...	...	...	173,712
Works for which only Revenue Accounts are kept:																		
Revenue Outlay:																		
New Works	...	...	...	...	...	...	10,416	10,416	...	...	...	...	...	...	...	...	...	10,416
Repairs	...	...	947	...	...	...	46,027	46,974	...	...	...	...	...	...	...	...	...	46,974
Establishment	...	...	3,825	...	...	...	26,920	30,745	...	...	...	...	...	...	...	...	...	30,745
Tools and Plant	...	...	62	...	...	..	921	983	...	...	...	...	...	...	...	...	...	983
Suspense	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	..	...	...		68	68	...	...	...		...	...	...	...	...	68
Revenue refunded	...	...	...	...	...	...	10	10	...	...	...	...	...	...	...	...	...	10
TOTAL . £	...	...	4,834	...	...	...	84,362	89,196	...	...	...	...	...	...	...	...	...	89,196
Carried forward . £	...	2,760	47,228	—120	...	23,693	147,850	221,411	...	61,683	19,953	...	62,202	143,838	...	...	...	365,249

(a) Includes 131. Outlay by Civil Officers for collection of Owner's rates.

No. 62.—Abstract Account of Expenditure from Imperial, Provincial, and Incorporated Local Funds on Minor Works and Navigation, for the Year ended 31st March 1886—*continued.*

	Imperial.								Provincial.						Local.			Grand Total.
	India.																	
	Beluchistan.	Rajputana.	Punjab.	Bengal.	N.-W.P. and Oudh.	Madras.	Bombay.	Total Imperial.	Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total Provincial.	Burma.	Bengal.	Total Local.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	...	2,760	47,228	—120	...	23,693	147,850	221,411	...	61,683	19,953	...	62,202	143,838	...	...	...	365,249
IRRIGATION AND NAVIGATION—*continued.*																		
Works for which neither Capital nor Revenue Accounts are kept:																		
New Works . . .	633	330	...	...	...	26,824	...	27,787	6,139	1,750	...	177	...	8,066	2,462	...	2,462	38,315
Repairs . . .	...	...	...	...	...	98,461	...	98,461	3,826	6,418	...	...	...	10,244	53	...	53	108,758
Establishment . . .	1,933	1,084	...	...	...	52,353	...	55,370	2,301	4,044	...	1,313	...	7,658	226	...	226	63,254
Tools and Plant . . .	76	3	...	...	...	1,504	...	1,583	25,686	196	...	3	...	25,885	19	...	19	27,487
Profit and Loss . . .	...	5	...	...	...	...	...	5	53	...	...	...	...	53	...	...	...	58
Suspense . . .	510	—22	...	...	...	...	...	488	105	126	...	...	...	231	...	...	...	719
Revenue refunded . .	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	3
Unclassified expenditure by Civil Department . .	...	...	...	...	...	...	...	...	...	...	...	1,917	...	1,917	...	14	14	1,931
Loss by Exchange . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL . £	3,152	1,400	...	...	...	179,145	...	183,697	38,110	12,534	...	3,410	...	54,054	2,760	14	2,774	240,525
TOTAL IRRIGATION AND NAVIGATION . £	3,152	4,160	47,228	—120	...	202,838	147,850	405,108	38,110	74,217	19,953	3,410	62,202	197,892	2,760	14	2,774	605,774
AGRICULTURAL.																		
Works for which Capital and Revenue Accounts are kept:																		
Capital Outlay:																		...
Works—*see* page 133 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET TOTAL . £	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Outlay:																		
Works—*see* page 135 . .	...	...	...	...	...	...	...	...	4,275	...	...	...	...	4,275	...	...	...	4,275
Repairs	...	...	...	...	...	...	...	...	3,866	...	...	...	...	3,866	...	...	...	3,866
Establishment . . .	...	...	...	...	...	...	...	...	1,478	...	...	...	...	1,478	...	...	...	1,478
Tools and Plant . . .	...	...	...	...	...	...	...	...	—14	...	...	...	...	—14	...	...	...	—14

Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	-21,015	...	...	...	...	—21,015	...	...	...	-21,015
TOTAL £	...	...	...	...	...	...	...	...	-11,410	...	...	...	...	—11,410	...	...	...	-11,410
Works for which only Revenue Accounts are kept:																		
Works	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...
TOTAL £	...	..	...	...	...	...	...	...	...	...	...	...	...		...	..	...	...
Works for which neither Capital nor Revenue Accounts are kept:																		
Works	...	...	3,422	13,425	...	13,250	1,835	31,932	4,664	—106	82	...	...	4,640	270	...	270	36,842
Repairs	...	...	82	32,760	505	18,425	4,802	56,574	3,943	29,977	634	...	...	34,554	7	...	7	91,135
Establishment	...	...	806	8,823	116	7,145	2,308	19,198	1,549	1,726	152	...	...	3,427	50	...	50	22,675
Tools and Plant	...	...	1	551	...	308	189	1,049	...	—29	...	...	...	—29	4	..	4	1,024
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	-1,284	...	...	340	—944	...	—223	...	...	...	—223	...	...	...	—1,167
Revenue refunded	...	...	...	...	...	3	...	3	...	...		...	...	...	...	...	...	3
Civil Department	...	...	...	...	...	...	...	...	...	733	...	...	...	733	...	...	...	733
TOTAL £	...	...	4,311	54,275	621	39,131	9,474	107,812	10,156	32,078	868	...	...	43,102	331	...	331	151,245
TOTAL AGRICULTURAL £	...	...	4,311	54,275	621	39,131	9,474	107,812	-1,254	32,078	868	...	...	31,692	331	...	331	139,835
GRAND TOTAL £	3,152	4,160	51,539	54,155	621	[24]1,969	157,324	512,920	36,856	106,295	20,821	3,410	62,202	229,584	3,091	14	3,105	745,609
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England	...	...	...	...	...	243	206	449	...	...	...	...	...	...	...	...	...	449
Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET OUTLAY IN INDIA £	3,152	4,160	51,539	54,155	621	241,726	157,118	512,471	36,856	106,295	20,821	3,410	62,202	229,584	3,091	14	3,105	745,160
IN ENGLAND:																		
Stores for India, Madras and Bombay																		449
EXCHANGE																		141
																		745,750

No. 62 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
							DEDUCT											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account	Total.	Net Total.	Works.	Maintenance.	Establishment	Tools and Plant	Profit and Loss.	Stock and Advances	Less Receipts on Capital Account	Net Total.
Works for which Capital and Revenue Accounts are kept.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
RAJPUTANA.																		
Imperial.																		
(*c*) Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	119	...	...	...	119	69,751	...	9,299	1,258	355	308	*98*	80,873
(*d*) Tanks in Beawar Sub-Collectorate	...	...	...	...	...	...	...	...	..	...	46,136	...	9,314	1,322	...	...	*39*	56,733
Tanks in Todghur Sub-Collectorate	...	..	..	...	...	...	..	...	...	...	10,471	..	564	104	...	...	...	11,139
TOTAL RAJPUTANA . £	...	...	...	...	...	119	...	...	...	119	126,358	...	19,177	2,684	355	308	*137*	148,745
BENGAL.																		
Provincial.																		
Calcutta and Eastern Canals	24	...	6	*—111*	...	...	4,155	21	4,176	*—4,257*	(*a*) 447,401	...	36,989	34,391	85	1,196	*4,155*	515,907
Sarun Project	317	...	45	...	...	...	...	...	...	362	47,995	...	16,417	2,561	...	..	*50*	66,923
Orissa Coast Canal	33,340	...	7,672	1,533	...	...	79	826	905	41,640	203,464	...	44,081	12,394	...	5,774	*219*	265,494
Imperial.																		
Damoodah Scheme	...	...	...	..	...	...	120	...	120	*—120*	9,063	...	9,486	710	...	...	*3,785*	15,474
Tirhoot Project	...	...	...	...	...	...	...	...	...	...	0,073	...	43,402	684	...	...	*16*	53,143
Hooghly Project	...	...	...	...	...	...	...	...	...	...	12,209	...	1,493	638	...	...	*97*	14,243
TOTAL BENGAL . £	33,681	...	7,723	1,422	...	...	4,354	847	5,201	37,625	729,205	...	151,868	51,378	85	6,970	*8,322*	931,184
N.-W. PROVINCES.																		
Provincial.																		
Doon Canals	...	..	...	...	...	43	...	...	...	43	57,297	...	4,586	415	...	57	*105*	62,250
Rohilkhund Canals { Paha Water-course; Kailas do.; Baigul do.; Kitcha do. }	471	...	96	*—250*	...	...	...	120	120	197	117,888	...	35,981	3,393	...	1,115	*836*	157,541
Sardah Canals	121	...	14	...	...	...	...	...	...	135	(*b*) 4,594	...	170	...	...	...	...	4,764
Cawnpur Extension Survey Division, Lower Ganges Canal	*—45*	...	*—1*	...	...	...	...	...	...	*—46*	1,781	...	3,425	...	...	...	...	5,206
Bundelkhund Irrigation Works	...	...	...	...	...	...	25	...	*25*	*—25*	7,319	...	169	...	...	...	*25*	7,463
Bundelkhund Irrigation Survey	20	...	3	...	...	...	...	...	...	23	1,008	...	13,932	70	...	...	*73*	14,937
TOTAL N.-W. PROVINCES . £	567	...	112	*—250*	...	43	25	120	145	327	189,887	...	58,263	3,878	...	1,172	1,039	252,161

PUNJAB.																			
Imperial.																			
Sidhnai Canal Minor Water-courses		1,632	...	...	...	...	...	...	...	...	1,632	1,632	...	...	...	...	...	...	1,632
Madhopore Workshops		...	...	...	...	...	...	1,778	...	1,778	—1,778	25,590	...	41,329	...	...	...	22,980	43,939
Upper Sutlej Inundation Canals		...	...	...	...	...	...	...	...	...	...	44,523	...	6,280	1,315	...	...	8	52,110
Lower Sutlej Inundation Canals		...	...	...	...	...	...	...	101	101	—101	9,610	...	1,084	62	...	...	...	10,756
Indus Inundation Canals		...	...	...	...	...	221	...	...	...	221	66,365	...	8,721	67	...	221	6,362	69,012
Shahpur and Sahiwal Canals		...	...	...	...	...	...	...	...	...	...	3,764	...	123	...	...	...	...	3,887
Abdool Rahman Khan's Canal		29	...	7	...	...	...	...	...	...	36	3,363	...	183	...	...	...	...	3,546
Derajat Canals Special Survey		...	...	...	...	...	...	...	...	...	...	929	...	29,676	174	...	...	24	30,755
Lower Bári Doáb Special Survey		...	...	...	...	...	...	...	...	...	...	2,802	...	40,866	444	...	...	23	44,089
TOTAL PUNJAB	£	1,661	...	7	...	...	221	1,778	101	1,879	10	158,578	...	128,262	2,062	...	221	29,397	259,726
MADRAS.																			
Imperial.																			
Kovur-Munjair Junction Canal		4,820	...	1,108	72	...	...	...	...	...	6,000	4,820	...	1,108	72	...	...	...	6,000
Pelandorai Anicut System		1,751	...	332	...	...	...	...	...	...	2,083	30,872	...	6,546	776	...	...	80	38,114
Chembrambakam Tank Project		...	...	...	...	...	...	...	...	...	...	49,180	...	12,454	820	...	...	12	62,442
Perryar Project		...	...	...	...	...	...	...	...	...	...	3,695	...	4,272	...	...	...	...	7,967
Palur Anicut Project		3,998	..	920	...	...	...	...	...	..	4,918	127,609	...	34,396	2,987	...	...	...	164,992
TOTAL	£	10,569	...	2,360	72	...	...	...	...	...	13,001	216,176	...	58,776	4,655	...	...	92	279,515
PROVINCIAL.																			
Chilka Lake		1,379	...	317	...	...	...	...	...	...	1,696	1,379	...	317	...	...	...	...	1,696
Vyalur Project		3	...	...	...	...	...	...	...	...	3	3	...	...	...	...	...	...	3
Buckingham Canal		16,633	...	7,420	1,039	...	...	...	...	...	25,092	418,700	...	112,141	12,908	...	...	...	543,749
Madras Water-supply and I. E. Project		...	...	...	...	...	...	...	...	...	...	129,780	...	21,255	665	...	...	117	151,583
Ganjam—Gopalpur Canal		10	...	3	...	...	...	...	...	...	13	109	...	1,593	222	...	...	...	1,924
Lower Coleroon Project		91	...	2,143	40	...	..	...	...	...	2,274	124	...	3,017	164	...	...	...	3,305
Surveys		383	...	2,819	14	...	...	...	...	...	3,216	619	...	5,502	38	...	...	...	6,159
West Coast Canal		70	...	16	...	...	...	...	...	...	86	70	...	16	...	...	...	...	86
TOTAL MADRAS	£	18,569	..	12,718	1,093	...	...	...	...	...	32,380	550,784	...	143,841	13,997	...	...	117	708,505
BOMBAY.																			
Imperial.																			
Dekkan and Gujarat.																			
Kadva River Works		2,748	...	530	—221	...	...	...	...	...	3,057	2,748	...	530	—221	...	...	...	3,057
Sabarmati Project Survey		...	...	...	...	...	...	...	...	...	...	505	...	3,029	...	...	...	...	3,534
Bhatodi Tank		...	...	...	...	...	...	...	...	...	...	27,179	...	6,961	931	...	...	69	35,002
Madag Tank		16	...	4	...	...	...	...	...	...	20	12,637	...	3,178	282	...	...	1	16,096
Mavinkop Tank		...	...	...	...	...	...	...	...	...	...	2,167	...	576	32	...	...	14	2,761
Kalala Nulla		...	...	...	...	...	...	...	...	...	...	2,351	...	728	3	...	...	...	3,082
Gokak Canal (Second Section)		158	...	80	10	...	...	...	...	...	248	8,301	...	6,344	1,425	...	...	...	16,070
Dambal Tank		21	...	3	...	...	...	...	...	...	24	4,926	...	1,077	88	...	...	6	6,085
Medleri Tank		98	...	24	...	...	...	...	...	...	122	5,792	...	1,430	115	...	...	..	7,337
Muchkundi Tank		9	...	...	...	...	...	...	...	...	9	11,015	...	2,604	233	...	...	6	13,846
Gaddikeri Tank		...	...	...	...	...	...	...	...	...	...	702	...	176	14	...	...	...	892
Khari Cut		380	...	91	25	...	...	..	...	...	496	10,831	...	2,528	213	...	...	18	13,554
Mutha Canals		3,885	...	2,163	135	...	...	15	...	15	6,168	3,885	...	2,163	135	...	...	15	6,168
Carried forward	£	7,315	...	2,895	—51	...	...	15	...	15	10,144	93,039	...	31,324	3,250	...	...	129	127,484

(*a*) Includes 249,101*l.* being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(*b*) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.
(*c*) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(*d*) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.

No. 62 A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, against CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, for the Year ended 31st March 1886—*continued.*

	Expenditure during Year.										Total Expenditure to end of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss	Stock and Advances.	Less Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of Payments on the same Account	Total.	Net Total.	Works.	Maintenance	Establishment.	Tools and Plant.	Profit and Loss	Stock and Advances	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BOMBAY—*continued.*																		
Brought forward	7,315	...	2,895	—51	...	...	15	...	15	10,144	93,039	...	31,324	3,250	...	...	129	127,484
Dekkan and Gujarat—contd.																		
Lower Panjhra River Works	508	...	101	...	...	...	...	...	...	609	508	...	101	...	...	...	...	609
Chankapur Reservoir	...	...	...	...	...	...	...	...	...	...	1,681	...	1,240	511	...	...	...	3,432
Hartala Tank	...	..	.	...	...	...	...	...	...	..	3,342	...	1,194	258	...	...	...	4,794
Jamda Canal	373	...	74	...	...	...	...	...	...	447	77,281	...	18,716	1,213	...	...	2	97,208
Mhuswa Tank	134	..	33	4	...	...	...	...	...	171	10,205	...	2,658	114	...	...	1	12,976
Bhokar Tank Survey	..	...	..	...	...	...	...	...	...	...	174	...	849	.	...	...	...	1,023
Pravara River Works—Ojhar Canal	72	...	14	6	...	...	...	...	...	92	22,198	...	7,255	439	...	...	14	29,878
Wadali Canal	...	...	...	...	...	...	...	...	...	...	2,001	...	510	160	...	...	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	...	...	3,143	..	850	88	...	...	...	4,081
Matoba Tank	37	...	12	...	...	...	...	...	...	49	14,765	...	3,479	294	...	...	1	18,537
Shirsuphal Tank	142	...	75	...	...	...	...	...	...	217	15,289	..	3,326	286	...	...	...	18,901
Bhadalwadi Tank	781	...	416	...	...	...	...	...	...	1,197	15,376	...	5,080	261	...	...	...	20,717
Chickli Canal	..	...	..	...	..	...	...	...	...	..	3,999	...	1,361	21	...	...	...	5,381
Maini Tank	196	...	60	...	...	...	...	...	...	256	24,294	...	9,144	322	...	...	54	33,706
(*a*) Yerla River Irrigation Works	606	...	206	12	...	...	...	...	...	824	49,311	...	9,795	673	...	...	237	59,542
Rewari Canal	20	...	7	...	...	...	...	...	...	27	4,177	...	718	1	...	...	...	4,896
Newree Tank	..	...	...	...	...	...	...	...	...	...	134	...	49	548	...	...	...	731
Ashti Tank	520	...	152	26	...	...	...	...	...	698	58,441	...	13,862	796	..	...	539	72,560
Koregaon Tank	559	...	166	6	...	...	...	...	...	731	2,514	...	585	23	...	...	...	3,122
(*b*) Upper Mán River Works	822	...	289	31	...	...	...	...	...	1,142	27,918	...	7,761	625	...	...	24	36,280
Nilgund Tank	...	...	...	...	...	...	...	...	...	...	689	...	170	13	...	...	...	872
Asundi Tank	147	...	35	...	...	...	...	...	...	182	4,872	...	1,088	106	...	...	...	6,066
Parsul Tank	1,505	...	375	—6	...	...	3	...	3	1,871	7,567	...	1,723	676	...	...	3	(*c*) 9,963
(*d*) Pangaon Tank	30	...	5	...	...	...	64	...	64	—29	...	...	..	...	...	..	...	..
TOTAL	13,767	...	4,915	28	...	...	82	...	82	18,628	442,918	...	122,838	10,678	...	...	1,004	575,430
DEDUCT—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	1,997	...	1,065	...	...	...	...	3,062
TOTAL DEKKAN AND GUJARAT £	13,767	...	4,915	28	...	...	82	...	82	18,628	440,921	...	121,773	10,678	...	...	1,004	572,368

Sindh.																		
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	...	...	1,963	...	355	2	...	...	...	2,320
Fulaili Canal	...	...	...	...	...	...	...	...	...	...	77,169	...	15,791	65	...	...	2	93,023
Great Marak Canal	...	...	...	...	...	...	...	...	...	...	15,952	...	3,272	144	..	...	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	...	...	10,343	...	1,510	3	...	...	...	11,856
Rohri and Hyderabad Canal Survey	...	...	...	...	...	..	...	...	..	...	94	...	7,516	67	...	...	...	7,677
Eastern Delta Survey	...	...	...	...	...	...	...	...	...	...	177	...	1,669	17	...	...	...	1,863
Mehrabwáh	..	...	...	...	...	...	...	...	...	...	5,280	...	1,320	2	..	..	...	6,602
Ghar Canal	...	...	...	..	...	...	...	...	...	...	33,824	...	7,555	175	...	...	...	41,554
Jambro Canal	..	...	...	...	...	...	..	...	...	...	432	...	3,391	...	...	...	6	3,817
Sukkur and Shadadpur Canal	210	...	41	...	..	.	...	...	...	251	111,011	...	20,547	1,333	..	..	16	132,875
TOTAL	210	..	41	...	...	...	...	...	...	251	256,245	...	62,926	1,808	...	...	32	320,947
Deduct—Outlay from Contributions	...	...	...	...	...	...		...	...	...	2,660	...	259	...	...	...	..	2,919
Total Sindh . £	210	...	41	...	...	...	..	..	..	251	253,585	...	62,667	1,808	.	...	32	318,028
TOTAL BOMBAY . £	13,977	...	4,956	28	.	...	82	...	82	18,879	694,506	...	184,440	12,486	...	..	1,036	890,396
AGRICULTURAL																		
BURMA																		
Irrawaddy Embankment Scheme	...	..	...	...	...	...	...	...	..	...	257,287	..	48,120	2,139	5	..	419	307,132
TOTAL BURMA . £	...	...	...	..	...	...	...	...	...	...	257,287	...	48,120	2,139	5	...	419	307,132

The Capital and Revenue Accounts of the Ramree Embankment and of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, Burma.

(*a*) Includes Yerla Canal and Nehr Tank.

(*b*) Includes Gundowli Canal and Pingli Tank.

(*c*) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal

(*d*) The figures of the Kalála Canal and Pangaon Tank, which were shewn in the accounts up to end of 1884-85, have been omitted, as the works have been struck off the list of capital accounts, under orders of the Bombay Government.

No. 62 B—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL AND PROVINCIAL FUNDS, against REVENUE ACCOUNT of MINOR WORKS and NAVIGATION for which CAPITAL AND REVENUE ACCOUNTS are kept, for the year ended 31st March 1886.

	Expenditure during Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment	Tools and Plant.	Profit and Loss.	Revenue refunded	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
IRRIGATION AND NAVIGATION.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Works for which Capital and Revenue Accounts are kept.																
IMPERIAL.																
RAJPUTANA.																
(*d*) Tanks in Ajmere Sub-Collectorate	2	1,345	664	150	...	...	...	2,161	1,726	12,057	12,615	490	...	4	...	26,892
(*e*) „ in Beawar Sub-Collectorate	4	201	122	23	...	4	...	354	598	21,779	17,079	491	...	36	...	39,983
(*f*) „ in Todghur Sub-Collectorate	3	77	36	9	...	...	...	125	1,296	7,053	7,947	201	...	...	...	16,497
TOTAL RAJPUTANA £	9	1,623	822	182	...	4	...	2,640	3,620	40,889	37,641	1,182	...	40	...	83,372
BENGAL.																
PROVINCIAL.																
Orissa Coast Canal	...	2,316	594	79	...	...	...	2,989	...	2,316	594	79	...	...	...	2,989
Sarun Project	..	1,801	414	59	...	...	...	2,274	...	12,672	2,914	—693	...	...	...	14,893
Calcutta and Eastern Canals	3,228	6,794	6,758	1,895	...	..	...	18,675	225,349*a*	260,180	194,537	3,523	...	...	...	683,589
TOTAL BENGAL	3,228	10,911	7,766	2,033	...	...	..	23,938	225,349	275,168	198,045	2,909	...	...	...	701,471
PUNJAB.																
IMPERIAL.																
Upper Sutlej Inundation Canals	3	4,648	5,783	23	...	1	...	10,458	9,576	130,172	103,142	1,582	38	256	...	244,766
Lower Sutlej and Chenab Inundation Canals	105	25,527	7,064	47	...	...	...	32,743	16,194	427,493	128,759	882	75	17	...	573,420
Indus Inundation Canal	3,040	11,294	8,112	25	...	1	...	22,472	25,032	277,431	144,396	2,227	71	13	...	449,170
Shahpur and Sahiwal Canals	...	926	149	...	...	3	...	1,078	...	10,125	1,187	2	.	50	...	11,364
Madhopore Workshops	..	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	3,148	42,395	21,108	95	...	5	...	66,751	50,802	845,682	384,772	16,617	23,726	336	...	1,321,935
Deduct—Outlay from Contributions, Fine Fund, and Statute Labor	49	24,318	...	...	...	...	...	24,367	15,585	404,961	40	2	...	...	...	420,588
TOTAL PUNJAB £	3,099	18,077	21,108	95	...	5	...	42,384	35,217	440,721	384,732	16,615	23,726	336	...	901,347
MADRAS.																
(*) Chembrambakam Tank Project	—128	1,437	303	—6	...	...	...	1,606	—136	10,674	4,122	99	...	...	...	14,759
(*) Palar Anicut System	201	4,500	1,086	—3	...	...	...	5,784	5,723	66,451	22,369	1,316	...	...	...	95,859
(*) Pelandorai Anicut System	827	1,868	607	...	...	...	...	3,302	2,022	19,901	6,563	380	...	...	...	28,866
TOTAL MADRAS £	900	7,805	1,996	—9	...	...	...	10,692	7,605	97,026	33,054	1,795	...	...	...	139,484
BOMBAY.																
Dekkan.																
Gadikeri	...	1		...	...	...	...	1	...	30	6	...	...	...	...	36
Bhatodi Tank	...	263	112	3	...	1	...	379	19	1,272	904	—2	...	1	...	2,194
Mhuswa Tank	...	62	34	5	...	...	...	101	...	508	369	4	...	9	...	890
Pravara River Works—Ojhar Canal	...	258	213	6	...	...	...	477	12	2,539	1,854	46	...	...	...	4,451
Asundi Tank	...	86	23	...	..	...	...	109	...	95	26	...	...	...	...	121
Medleri Tank	...	104	27	...	...	...	...	131	...	115	30	...	...	...	...	145
Madag Tank	...	194	71	...	...	...	...	265	50	2,537	1,231	54	...	...	...	3,872

(*d*) Gokak Canal, First Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Kalala Nulla	...	...	...	...	...	...	...	...	18	309	425	10	...	...	...	762
Dambal Tank	...	106	30	...	...	...	...	136	6	246	70	...	...	...	...	322
Jamda Canal	—28	264	155	10	...	...	...	401	150	11,130	5,985	192	8	33	...	17,498
Hartala Tank	...	80	52	...	...	...	...	132	...	192	100	...	...	9	...	301
Kharicut Canal	...	146	230	...	...	...	...	376	...	418	510	...	...	...	...	928
Matoba Tank	...	113	95	...	...	4	...	212	...	720	436	...	...	7	...	1,163
Kasardi Tank	...	132	50	...	...	...	...	182	3	717	277	39	...	...	...	1,036
Shirsuphal Tank	...	96	121	...	...	...	...	217	..	701	455	...	...	...	...	1,156
Chickli Canal	...	60	46	2	...	..	...	108	...	860	1,098	12	...	...	...	1,970
(*b*) Upper Mân River Works	...	117	49	2	...	13	...	181	...	1,168	1,141	12	...	13	...	2,334
Maini Tank	...	218	168	2	...	...	...	388	19	1,810	1,161	16	...	2	...	3,008
(*c*) Yerla River Irrigation Works	...	345	147	7	...	..	..	499	...	3,076	2,568	39	...	1	...	5,684
Rewari Canal	...	322	136	2	...	..	..	460	38	2,067	2,064	20	...	...	...	4,189
Koregaum Tank	...	...	...	...	...	...	...	..	...	3	1	...	...	...	...	4
Ashti Tank	...	442	245	...	...	...	...	687	...	1,831	1,026	9	...	...	...	2,866
Bhadalwadi Tank	...	75	76	...	...	...	...	151	...	382	225	...	...	...	...	607
Mavinkop Tank	...	1	...	...	...	...	...	1	3	29	6	...	...	...	...	38
Muchkundi Tank	...	23	5	...	...	...	...	28	...	48	20	...	...	..	...	68
Mhasvad Tank	...	...	..	...	...	...	..	.	...	108	52	...	...	...	...	160
Sind.																
Alibhur Katchari Canal	..	555	153	...	...	...	...	708	...	5,971	1,424	9	...	2	...	7,406
Fulaili Canal	...	12,050	4,290	33	...	1	...	16,374	7	242,144	59,476	838	...	78	...	302,543
Great Marak Canal	...	885	234	...	...	..	...	1,119	64	12,112	3,123	15	...	4	...	15,318
Surfrazwah Canal	...	753	206	...	...	...	...	959	...	10,238	3,148	9	...	...	...	13,395
Ghar Canal	3,260	9,598	2,899	20	...	...	...	15,777	10,661	129,646	34,045	255	..	9	...	174,616
Sukkur and Shadadpur Canal	...	2,699	610	44	...	...	...	3,353	1,148	51,444	11,760	864	...	5	...	65,221
Mehrabwah Canal	...	547	150	...	...	...	...	697	...	2,652	645	...	...	...	...	3,297
TOTAL £	3,232	30,595	10,627	136	...	19	...	44,609	12,198	487,239	135,737	2,441	8	173	...	637,796
DEDUCT—Expenditure from Contributions	..	...	...	...	...	...	...	..	845	248	.	.	...	..	...	1,093
TOTAL BOMBAY £	3,232	30,595	10,627	136	..	19		44,609	11,353	486,991	135,737	2,441	8	173	...	636,703
PROVINCIAL																
N.-W. PROVINCES.																
Doon Canal	253	1,056	1,736	8	...	..	...	3,053	5,977	31,873	44,943	1,252	576	3	...	84,624
Bundelkund Irrigation Works { Hamirpur / Jhansie	764	344	451	—1	...	...	...	1,558	1,491	5,511	5,754	75	...	5	...	12,836
Rohilkhund and Bijnore Canals	6,011	1,659	7,073	272	...	..	...	15,015	20,257	46,850	100,239	2,921	380	903	...	171,550
TOTAL N.-W. PROVINCES £	7,028	3,059	9,260	279	...	..	...	19,626	27,725	84,234	150,936	4,248	956	911	..	269,010
MADRAS.																
Chilka Lake	...	29	...	...	...	...	...	29	...	29	.	...	...	..	...	29
Buckingham Canal	641	9,310	2,835	256	...	7	...	13,049	2,529	125,244	35,264	3,248	...	954	...	167,239
*Madras W. S. and I. E. Project	—234	13,968	3,177	—242	...	...	..	16,669	420	32,201	9,247	713	...	...	...	42,581
West Coast Canal	13	...	2	...	...	...	..	15	13	...	2	...	...	...	...	15
Vadarniem Canal	.	46	14	...	...	...	...	60	...	46	14	...	...	...	...	60
TOTAL MADRAS £	420	23,353	6,028	14	...	7	...	29,822	2,962	157,520	44,527	3,961	...	954	...	209,924
AGRICULTURAL.																
BURMA.																
Irrawaddy Embankment	4,275	3,866	1,478	—14	...	...	—21,015	—11,410	12,629	62,970	18,309	754	...	...	160	94,822
TOTAL BURMA £	4,275	3,866	1,478	—14	...	.	—21,015	—11,410	12,629	62,970	18,309	754	...	..	160	94,822

* The Revenue Accounts of these works are under preparation and completion The expenditure to close of the year is approximate and subject to revision.

(*a*) This includes £136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*b*) Includes Gondowli Canal and Pingli Tank.

(*c*) Includes Yerla Canal and Nehre Tank.

(*d*) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.

(*e*) The accounts of Jalea, Bulad and Chitar Tanks, have been merged into the Revenue Accounts of the Beawar Sub-Collectorate.

(*f*) Exclusive of expenditure from funds not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section K.—Buildings and Roads.

Revenue £615,581. Expenditure £4,485,276.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Military Works	63	Abstract of Receipts	138	...	41,158	...
,,	64	Expenditure	141	...	...	968,920
		Details of Imperial Expenditure on—				
,,	64A	New Buildings	144	412,041	...	...
,,	64B	Repairs	145	266,892	...	...
Civil Works	63	Abstract of Receipts	138	...	574,423	...
,,	63A	Provincial and Local Fund Receipts included in Account No. 63	140	541,217	...	...
,,	64	Expenditure	141	...	...	3,516,356
		Details of Expenditure included in Account No. 64	...	...	...	...
		Imperial Expenditure—				
,,	64C	New Buildings	146	115,037	...	...
,,	64D	Repairs to Buildings	147	44,361	...	...
,,	64E	New Roads	148	58,439	...	...
,,	64E	Repairs to Roads	148	31,806	...	...
,,	64G	Miscellaneous—New Works	149	54,414	...	...
,,	64H	Miscellaneous—Repairs	149	301	...	...
		Provincial Expenditure—				
,,	64I	New Buildings	150	303,781	...	...
,,	64J	Repairs to Buildings	150	143,470	...	...
,,	64K	New Roads	151	162,445	...	...
,,	64L	Repairs to Roads	151	430,309	...	...
,,	64M	Miscellaneous—New Works	152	41,020	...	...
,,	64N	Miscellaneous—Repairs	152	15,334	...	...
		Local Expenditure—				
,,	64O	New Buildings	153	21,001	...	...
,,	64P	Repairs to Buildings	153	17,685	...	...
,,	64Q	New Roads	153	165,010	...	...
,,	64R	Repairs to Roads	154	219,452	...	...
,,	64S	Miscellaneous—New Works	154	21,157	...	...
,,	64T	Miscellaneous—Repairs	154	7,033	...	...
		TOTAL		...	615,581	4,485,276

No. 63.—ABSTRACT ACCOUNT of IMPERIAL, PROVINCIAL, AND LOCAL RECEIPTS

	INDIA, GENERAL.												
	Inspector-General of Military Works.			Central India.			Coorg.			Hyderabad.			No. of Items.
IMPERIAL.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	7,836	...	7,836	351	846	1,197	...	1	1	4,183	92	4,275	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	3,344	...	3,344	414	22	436	...	18	18	5	21	26	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	698	...	698	...	103	103	...	10	10	73	17	90	4
Sales of buildings	92	...	92	...	10	10	...	...	...	...	...	...	5
Sales of barrack furniture	441	...	441	43	...	43	...	...	...	...	...	...	6
Sales of tools and plant	539	...	539	74	80	154	...	25	25	6	...	6	7
Sales of produce	87	7	94	17	3	20	..	...	...	...	...	...	8
Sales of old materials	1,337	1	1,338	2	15	17	...	2	2	17	1	18	9
Value of materials received from old buildings	329	...	329	20	...	20	...	5	5	...	...	...	10
Recoveries of deferred fees from the students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	20	20	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	15	...	15	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	276	87	363	17	7	24	...	...	...	5	1	6	15
Recoveries from barrack damages	1,700	...	1,700	42	...	42	...	...	...	162	...	162	16
Receipts by Civil Department	...	...	...	...	10	10		...	...	...	26	26	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	16,694	95	16,789	980	1,096	2,076	...	61	61	4,451	178	4,629	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	...	...	...	...	...	...	2,202	2,202	...	...	...	20
TOTAL . £	16,694	95	16,789	980	1,096	2,076	..	2,263	2,263	4,451	178	4,629	21

	Central Provinces.			Burma.			Assam.			Bengal.			No. of Items.
IMPERIAL.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	153	...	153	...	...	...	195	...	195	659	...	659	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	...	...	576	...	576	82	...	82	...	32	32	2
Recoveries of rents of buildings hired for the occupation of military subordinates	...	...	...	...	...	...	...	...	...	...	...	...	3
Casual rents of buildings	...	...	...	8	...	8	...	...	...	...	...	...	4
Sales of buildings	...	...	...	34	...	34	...	...	...	...	...	...	5
Sales of barrack furniture	8	...	8	...	...	...	...	...	...	...	...	...	6
Sales of tools and plant	...	...	...	...	...	...	...	...	...	...	...	...	7
Sales of produce	24	...	24	...	...	...	...	...	...	...	...	...	8
Sales of old materials	1	...	1	...	...	...	...	...	...	150	...	150	9
Value of materials from old buildings	...	...	...	170	...	170	...	...	...	...	...	...	10
Recoveries of deferred fees from students of the Royal Indian Engineering College	...	...	...	...	...	...	...	...	...	...	...	...	11
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	...	...	...	...	12
Receipts from Roorkee College	...	...	...	...	...	...	...	...	...	...	...	...	13
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	14
Fines, refunds, and miscellaneous	4	...	4	...	...	...	...	...	...	2	...	2	15
Recoveries of barrack damages	57	...	57	45	...	45	...	...	...	...	...	...	16
Receipts by Civil Department	...	...	...	...	...	...	...	...	...	...	...	...	17
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	18
	247	...	247	833	...	833	277	...	277	811	32	843	19
Add—Provincial and Incorporated Local Fund Receipts as per Account No. 63A	...	15,737	15,737	...	10,295	10,295	...	13,375	13,375	...	74,702	74,702	20
TOTAL . £	247	15,737	15,984	833	10,295	11,128	277	13,375	13,652	811	74,734	75,545	21

under the Head MILITARY AND CIVIL WORKS, for the Year ended 31st March 1886.

INDIA, GENERAL.

No. of Items.	Port Blair.			Rajputana.			Biluchistan Agency.			Simla Imperial Circle.			Mysore.	Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	251	710	961	...	308	308	...	3,726	3,726	...	12,621	5,683	18,304
2	...	...	...	40	190	230	...	33	33	...	...	...	...	3,803	284	4,087
3	...	...	...	...	...	...	...	...	...	—	...	...	...	...	...	...
4	...	...	...	120	171	291	...	79	79	...	1	1	...	891	381	1,272
5	...	...	...	94	...	94	...	...	...	...	...	...	...	186	10	196
6	...	...	...	49	...	49	...	...	—	...	...	...	...	533	...	533
7	...	...	...	33	71	104	...	...	...	...	11	11	...	652	187	839
8	...	...	...	1	79	80	...	...	...	...	...	...	...	105	89	194
9	...	...	...	9	37	46	...	...	...	...	24	24	...	1,365	80	1,445
10	...	...	...	...	...	...	...	...	...	...	...	...	...	349	5	354
11	...	...	...	...	35	35	...	...	...	...	...	...	...	...	55	55
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	64	64	...	...	...	...	...	64	64
14	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	15
15	...	...	...	2	169	171	...	21	21	...	29	29	...	300	314	614
16	...	...	...	58	...	58	...	...	...	...	...	...	...	1,962	...	1,962
17	...	...	...	...	7	7	...	...	...	...	...	...	11	...	54	54
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	657	1,469	2,126	...	505	505	...	3,791	3,791	11	22,782	7,206	29,988
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,202	2,202
21	...	...	...	657	1,469	2,126	...	505	505	...	3,791	3,791	11	22,782	9,408	32,190

No. of Items.	N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	551	...	551	1,759	...	1,759	4,710	...	4,710	20,648	5,683	26,331
2	26	...	26	...	....	...	482	...	482	482	...	482	5,451	316	5,767
3	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	36	...	36	2	...	2	851	...	851	1,788	381	2,169
5	...	...	...	...	...	...	158	...	158	901	...	901	1,279	10	1,289
6	...	...	...	17	...	17	....	...	...	400	...	400	958	...	958
7	...	...	...	16	...	16	...	...	...	500	...	500	1,168	187	1,355
8	33	...	33	6	...	6	...	...	...	90	...	90	258	89	347
9	...	...	...	69	...	69	180	...	180	1,384	...	1,384	3,149	80	3,229
10	...	...	...	8	...	8	2	...	2	...	...	...	529	5	534
11	...	...	...	...	...	...	...	...	...	...	...	...	...	55	55
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...	...	...	...	...	...	...	64	64
14	...	...	...	4	...	4	...	...	...	...	...	...	19	...	19
15	29	...	29	...	...	...	5	...	5	3,329	...	3,329	3,669	314	3,983
16	...	...	...	...	...	...	...	...	...	178	...	178	2,242	...	2,242
17	...	...	...	...	...	...	...	...	...	...	...	...	...	54	54
18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	88	...	88	707	...	707	2,588	...	2,588	12,825	...	12,825	41,158	7,238	48,396
20	...	114,838	114,838	...	59,068	59,068	...	85,823	85,823	...	165,177	165,177	...	541,217	541,217
21	88	114,838	114,926	707	59,068	59,775	2,588	85,823	88,411	12,825	165,177	178,002	41,158	548,455	589,613

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

	£			
Royal Indian Engineering College :—				
Fees and caution-money from Students	18,905	...	19,751	19,751
Sale of provisions, farm produce, &c.	846			
EXCHANGE ON RECEIPTS IN ENGLAND		...	6,217	6 217
TOTAL		41,158	574,423	615,581

No. 63 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS, for the Year ended 31st March 1886.

	India, General. Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.										
By Public Works Department.	£	£	£	£	£	£	£	£	£	£
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	144	1,214	345	...	391	223	2,754	2,655	7,726
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	490	2,718	69	3,623	774	242	386	1,832	10,134
Recoveries of rents of buildings hired for military subordinates	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	122	121	25	447	594	751	168	1,604	3,832
Sales of buildings	...	300	28	18	1,965	475	301	319	43,888	47,294
Sales of tools and plant	...	91	239	89	1,516	55	162	208	260	2,620
Sales of produce	...	47	...	...	352	864	1,771	130	244	3,408
Sales of old materials	...	27	29	...	416	348	188	344	1,948	2,400
Value of materials received from old buildings	...	39	...	66	426	27	216	73	10	857
Receipts from Public Works workshops	...	...	...	...	...	...	...	1,106	...	1,106
Recoveries of deferred fees from students of the R. I. E. College	...	54	...	...	603	257	235	150	35	1,334
Unclaimed deposits	...	2	106	...	...	...	11	—144	6	—19
Fines, refunds, and miscellaneous	...	156	184	(c) 94	(b) 13,519	4,194	233	263	2,045	20,688
Recoveries of barrack damages	...	...	...	...	...	...	...	...	...	...
Tolls on roads, ferry receipts, &c.	...	1,935	...	...	...	(a) 9,977	614	4,042	67,492	84,060
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...
Receipts from Thomason C. E. College	...	...	...	...	...	18,494	...	...	...	18,494
Total . £	...	3,407	4,639	706	22,867	36,450	4,947	9,799	121,119	203,934
By Civil Department.										
Rents of quarters, the returns from which are expected to yield interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Rents from quarters, the returns from which are not expected to yield any interest on cost of construction	...	...	...	...	...	...	...	...	...	...
Casual rents of buildings	...	...	...	...	...	...	3,657	2,168	...	5,825
Sales of buildings	...	...	...	...	...	...	7,040	141	...	7,181
Sales of produce	...	...	10	...	...	2,024	...	...	...	2,034
Sales of old materials	...	...	...	...	...	8	531	...	...	539
Fines, refunds, and miscellaneous	...	1	...	...	...	101	102	411	362	977
Tolls on roads, ferry receipts, &c.	...	3,900	...	26	51,566	68,343	42,424	...	5,685	171,944
Fees on masonry graves, &c.	...	37	66	...	204	227	...	269	...	803
Total . £	...	3,938	76	26	51,770	70,703	53,754	2,989	6,047	189,303
Total Provincial . £	...	7,345	4,715	732	74,637	107,153	58,701	12,788	127,166	393,237
INCORPORATED LOCAL FUNDS.										
By Public Works Department.										
Rents of buildings	...	...	...	...	...	162	...	...	...	162
Sales of buildings	...	...	...	...	...	444	...	...	...	444
Sales of tools and plant	...	...	...	..	...	100	...	...	...	100
Sales of produce	...	...	...	...	...	585	...	266	...	851
Sales of old materials	...	...		...	...	82	54	...	...	136
Tolls and ferry receipts	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	7	...	144	58	120	...	329
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...
Total . £	...	...	...	7	...	1,517	112	386	...	2,022
By Civil Department.										
Casual rents of buildings	...	...	...	...	...	...	...	...	238	238
Sales of buildings	...	...	...	...	...	...	...	239	10	249
Sales of tools and plant	...	...	...	...	...	...	...	220	...	220
Sales of produce	...	993	...	...	...	4,482	...	...	...	5,475
Sales of old materials	...	...	...	...	...	...	...	145	340	485
Tolls and ferry receipts	2,202	5,361	4,682	12,528	65	1,582	...	68,042	37,332	131,794
Fines, refunds, and miscellaneous	...	1,039	898	108	...	4	255	4,003	91	6,398
Receipts on account of Tarai Improvement	...	...	...	...	...	100	...	...	...	100
Workshop receipts	...	999	...	...	...	...	...	...	...	999
Total . £	2,202	8,392	5,580	12,636	65	6,168	255	72,649	38,011	145,958
Total Incorporated Local Funds . £	2,202	8,392	5,580	12,643	65	7,685	367	73,035	38,011	147,980
GRAND TOTAL . £	2,202	15,737	10,295	13,375	74,702	114,838	59,068	85,823	165,177	541,217

(a) Value of Gogra River bridge of boats at Ajodhia made over to the Bengal North-Western Railway Company.
(b) Includes 6,770*l.* for rents from Strand bank, maidan, &c.
(c) Includes 57*l.* for residency furniture.

No. 64.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on MILITARY AND CIVIL WORKS, for the Year ended 31st March 1886.

	For details *see* page	India, General.										Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Biluchistan Agency.	Total.									
IMPERIAL.																				
Military Works:		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
New Buildings	144	224,435	20,329	...	...	3,829	...	1,307	102	...	250,002	9,197	29,440	9,483	222	6,123	5,583	18,523	83,468	412,041
Repairs	145	154,946	6,047	36	...	6,024	...	5,631	...	..	172,684	4,167	10,421	3,913	1,695	253	8,692	17,319	47,748	266,892
Establishment	...	152,078	6,601	8	...	4,616	...	4,412	23	...	167,738	3,074	7,213	3,033	425	1,469	3,186	8,326	30,026	224,490
Tools and Plant	...	5,195	845	1	...	102	...	123	2	...	6,268	200	598	198	28	96	207	356	1,910	9,861
Profit and Loss	...	..	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	...	...
Suspense	...	*—2,632*	*—1,043*	...	...	488	.	*—271*	...	...	*—3,458*	*—2,435*	...	...	...	...	...	...	*—1,459*	*—7,352*
		534,022	32,779	45	...	15,059	..	11,202	127	...	593,234	14,203	47,672	16,627	2,370	7,941	17,668	44,524	161,693	905,932
Barrack furniture, including repairs and establishment	...	44,900	2,125	...	...	...	...	1,568	...	...	48,593	511	...	162	...	...	616	...	13,361	63,243
Total	...	578,922	34,904	45	...	15,059	.	12,770	127	...	641,827	14,714	47,672	16,789	2,370	7,941	18,284	44,524	175,054	969,175
Deduct—Outlay in England	...	5,087	162	...	...	...	...	...	...	...	5,249	...	...	...	..	1	...	23	3,487	8,760
Net Outlay in India	...	573,835	34,742	45	...	15,059	.	12,770	127	...	636,578	14,714	47,672	16,789	2,370	7,940	18,284	44,501	171,567	960,415
Civil Buildings, Roads and Services.																				
Civil Buildings:																				
New Works	146	2,489	3,749	2,404	...	1,608	1,356	3,729	28,946	7,132	51,413	1,414	...	1,811	35,991	10,964	3,102	4,777	5,565	115,037
Repairs	147	4,260	2,238	258	...	571	1,636	1,630	3,461	3,295	17,349	143	...	396	13,269	4,700	2,655	616	5,233	44,361
Communications:																				
New Works	148	...	4,139	4,390	...	...	..	957	...	14,739	24,225	...	...	...	...	...	34,214	...	...	58,439
Repairs	148	...	21,355	3,365	...	...	...	4,033	...	3,053	31,806	...	...	...	..	...	...	...	...	31,806
Miscellaneous Public Improvements:																				
New Works	149	...	9	...	...	...	...	...	...	1,574	1,583	1,366	...	...	46,613	...	4,948	...	*—96*	54,414
Repairs	149	...	...	...	...	...	...	...	...	229	229	...	...	...	72	...	...	...	...	301
Establishment	...	1,552	15,522	3,145	...	501	1,250	8,977	11,112	16,046	58,105	363	..	496	8,484	3,524	6,836	1,139	2,394	81,341
Tools and Plant	...	101	1,268	541	...	33	...	131	1,457	5,675	9,206	24	...	32	543	226	48	54	156	10,289
Profit and Loss	...	...	..	...	...	...	...	...	..	...	...	...	...	..	...	..	...	...	...	—
Suspense	...	*—54,643**	*—502*	778	...	..	...	...	4,057	2,302	*—48,008*	...	...	..	...	...	2,648	...	...	*—45,360*
Expenditure by Civil Dept.	...	...	...	...	1,073	...	..	...	...	15	1,088	...	61	...	...	...	...	...	...	1,149
Loss by Exchange on Stores	...	33	...	..	...	...	...	...	...	...	33	...	...	...	...	...	...	...	...	33
Total £	...	*—46,208*	47,778	14,881	1,073	2,713	4,242	19,457	49,033	54,060	147,029	3,310	61	2,735	104,972	19,414	54,451	6,586	13,252	351,810
Deduct—Outlay in England	...	...	1	...	...	...		...	...	...	1		...	..	2	...	...	...	45	48
Net Outlay in India	...	*—46,208*	47,777	14,881	1,073	2,713	4,242	19,457	49,033	54,060	147,028	3,310	61	2,735	104,970	19,414	54,451	6,586	13,207	351,762
Imperial Net Outlay in India £	...	527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	1,312,177
Carried forward	...	527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	1,312,177

* Suspense Balances on Auxilary books of Accountant General, Public Works Department.

No. 64.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Military and Civil Works for the Year ended 31st March 1886—*continued.*

	For details see page	India, General.										Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
		Inspector-General of Military Works.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Rajputana.	Simla Imperial Circle.	Baluchistan Agency.	Total.									
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward		527,627	82,519	14,926	1,073	17,772	4,242	32,227	49,160	54,060	783,606	18,024	47,733	19,524	107,340	27,354	72,735	51,087	184,774	1,312,177
PROVINCIAL.																				
MILITARY.																				
New Works		...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	
CIVIL BUILDINGS, ROADS, AND SERVICES. Civil Buildings:																				
New Works	150	...	...	...	...	...	..	...	...	...	...	9,998	17,186	2,547	32,525	71,154	38,603	71,682	60,086	303,781
Repairs	150	...	...	...	...	...	...	...	...	...	...	3,845	10,041	2,809	33,217	26,930	18,935	12,249	35,444	143,470
£		...	...	...	...	...	...	...	...	...	...	13,843	27,227	5,356	65,742	98,084	57,538	83,931	95,530	447,251
Communications:																				
New Works	151	..	...	...	...	...	...	...	...	...	...	39,052	19,018	3,648	—271	22,509	25,706	10,833	41,950	162,445
Repairs	151	...	...	...	...	...	...	...	...	...	...	40,612	36,155	7,425	70,505	87,268	89,318	8,648	90,378	430,309
£		...	...	...	...	...	...	...	...	...	...	79,664	55,173	11,073	70,234	109,777	115,024	19,481	132,328	592,754
Miscellaneous Public Improvements:																				
New Works	152	...	...	...	...	...	...	...	...	...	...	679	269	868	2,702	1,126	3,352	13,929	18,095	41,020
Repairs	152	...	...	...	...	...	...	...	...	...	...	1,026	448	32	4,713	912	3,739	726	3,738	15,334
£		...	...	...	...	...	...	...	...	...	...	1,705	717	900	7,415	2,038	7,091	14,655	21,833	56,354
TOTAL Works and Repairs—Other Services	...	...	...	...	...	...	...	...	...	...	...	95,212	83,117	17,329	143,391	209,899	179,653	118,067	249,691	1,096,359
Establishment	...	...	...	...	...	...	...	...	...	...	...	31,106	46,169	31,805	128,040	72,196	67,585	65,832	94,176	536,909
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	2,099	—829	1,091	2,988	4,645	1,356	20,498	3,790	35,638
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	70	...	...	...	24	282	...	376
Suspense	...	...	...	...	...	...	...	...	...	...	...	—491	—2,790	—2,869	—1,754	10,083	—2,145	—18,226	—489	—18,681
Expenditure by Civil Department	...	...	...	...	...	...	...	...	...	...	...	781	4,372	167	5,807	6,675	5,147	24,651	10,104	57,704
Loss by Exchange on Stores	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CIVIL BUILDINGS, ROADS AND SERVICES	...	...	...	...	...	...	...	...	...	...	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305
TOTAL PROVINCIAL £	...	...	...	...	...	...	...	...	...	...	...	128,707	130,109	47,523	278,472	303,498	251,620	211,104	357,272	1,708,305

INCORPORATED LOCAL FUNDS:																				
CIVIL BUILDINGS, ROADS AND SERVICES:																				
Civil Buildings:																				
New Works	153	...	...	...	...	...	...	232	...	...	232	...	621	2,474	...	7,523	5,691	...	4,460	21,001
Repairs		...	...	...	...	...	...	190	...	...	190	...	50	1,560	...	10,804	4,509	...	572	17,685
	£	...	...	...	...	...	...	422	...	...	422	...	671	4,034	...	18,327	10,200	...	5,032	38,686
Communications:																				
New Works	153	...	...	827	...	...	...	406	...	...	1,233	1,267	11,011	38,674	617	58,573	18,923	—352	35,064	165,010
Repairs	154	...	...	1,360	...	...	...	1,118	...	...	2,478	144	2,548	26,253	5	101,451	34,481	2,004	50,088	219,452
	£	...	...	2,187	...	...	...	1,524	...	...	3,711	1,411	13,559	64,927	622	160,024	53,404	1,652	85,152	384,462
Miscellaneous Public Improvements:																				
New Works	154	...	...	54	...	...	...	...	...	...	54	7	7,177	417	...	694	8,038	247	4,523	21,157
Repairs		...	...	16	...	...	...	49	...	...	65	...	455	153	...	1,687	3,800	50	823	7,033
	£	...	...	70	...	...	...	49	...	...	119	7	7,632	570	...	2,381	11,838	297	5,346	28,190
TOTAL WORKS AND REPAIRS		...	...	2,257	...	...	...	1,995	...	...	4,252	1,418	21,862	69,531	622	180,732	75,442	1,949	95,530	451,338
Establishment		...	...	564	...	...	...	172	...	...	736	127	3,230	3,952	127	52,261	7,683	1,867	11,741	81,724
Tools and Plant		...	...	34	...	...	...	26	...	...	60	19	269	11	8	1,942	178	—15	1,879	4,351
Profit and Loss		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense		...	...	...	...	...	...	...	...	...	...	...	...	...	...	—75	...	...	...	—75
Expenditure by Civil Department		...	...	1,433	...	...	...	...	...	...	1,433	18,606	8,925	259	335,557	14,989	10	372,963	73,017	825,759
TOTAL INCORPORATED LOCAL FUNDS		...	1,433	2,855	...	...	...	2,193	...	...	6,481	20,170	34,286	73,753	336,314	249,849	83,313	376,764	182,167	1,363,097
GRAND TOTAL £		527,627	83,952	17,781	1,073	17,772	4,242	34,420	49,160	54,060	790,087	166,901	212,128	140,800	722,126	580,701	407,668	638,955	724,213	4,383,579
DEDUCT—Charges incurred on account of Telegraph Dept. by Bombay P. W. D.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,310
ADD—EXPENDITURE IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—																				4,382,269
Royal Indian Engineering College—																				
Salaries of President, Professors, &c., wages of servants; provisions and contingent expenses, &c.																21,663				
Cost of alterations and additions to the College Buildings																555				
																	22,218			
Salaries and expenses, while gaining practical experience in their professions, of Students retained in England after having passed out of the Royal Indian Engineering College																	3,745			
Passages to India on appointment, and other Miscellaneous Expenses																	1,127			
Furlough pay and allowances of Military Officers in the Public Works Department																	15,212			
Absentee allowances of Civil Officers in the Public Works Department																	27,839			
																		70,141		
Salary and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India																		1,688		
Stores for India—																			71,829	
Military Works																			6,469	
Other Services																			48	
																				78,346
EXCHANGE ON ENGLISH PAYMENTS																				24,661
GRAND TOTAL MILITARY WORKS AND CIVIL BUILDINGS, ROADS AND SERVICES																				£ 4,485,276

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	£	£	£	£	£	£	£
Military Works	960,415	..	...	960,415	6,469	2,036	968,920
Civil Works	350,452	1,708,305	1,363,097	3,421,854	71,877	22,625	3,516,356

No. 64 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS, for the Year ended 31st March 1886.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.									Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	New Sets of Buildings, including Subsidiary, Auxiliary and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.															
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	58,092	36,528	65	4,075	...	...	903	...	2,349	...	3,749	2,834	3,931	...	57	38,593	6,121	68,952	..	274	...	226,523	2,088	224,435
Simla Imperial Circle	...	...	...	...	...	...	...	...	...	...	...	...	102	...	...	...	...	...	...	...	...	102	...	102
Biluchistan Agency	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
Central India	588	...	21	...	...	...	51	...	89	...	48	205	...	...	...	...	439	18,960	...	...	...	20,401	72	20,329
Hyderabad	808	...	473	...	...	...	37	...	54	...	483	165	262	...	...	...	996	551	...	...	...	3,829	...	3,829
Rajputana	480	250	...	...	5	10	74	...	215	...	...	21	67	...	...	...	231	15	...	...	...	1,368	61	1,307
Central Provinces	2,946	...	...	...	...	...	1	...	255	...	...	119	643	...	...	...	18	5,215	..	...	...	9,197	...	9,197
Burma	5,410	...	1,463	...	...	...	...	...	207	...	331	370	8,688	402	...	...	8	12,561	...	...	...	29,440	...	29,440
Assam	...	...	...	...	...	...	...	...	3,117	...	...	124	...	...	...	5,764	173	305	...	...	...	9,483	...	9,483
Bengal	...	...	...	...	...	...	...	...	18	..	...	157	...	...	...	...	47	...	...	...	...	222	...	222
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	6,119	...	...	...	...	...	6,123	...	6,123
Punjab	...	...	5	...	...	...	39	2,691	1,613	...	4	29	601	...	...	...	536	65	...	...	...	5,583	...	5,583
Madras	7,760	200	5	...	...	...	...	...	516	...	203	4,122	131	283	...	...	1,049	4,254	...	...	...	18,523	...	18,523
Bombay	7,785	112	6,569	...	...	...	95	...	1,286	1,686	7,269	432	517	...	...	...	1,019	52,411	...	4,302	...	83,483	15	83,468
TOTAL £	83,869	37,090	8,601	4,075	5	10	1,200	2,691	9,723	1,686	12,087	8,578	14,942	685	57	50,476	10,637	163,289	...	4,576	...	414,277	2,236	412,041

No. 64B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS, for the Year ended 31st March 1886.

PROVINCES.	Accommodation for Troops.						Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Transport.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary accommodation for troops.	Quarters for Officers.	Rest-houses.	Rents of Buildings or Compensation for Quarters.														
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	72,851	4,906	...	2,579		8,124	5,417	5,872	9,216	...	723	11,668	32,007	7,721	...	387	...	161,471	6,525	154,946
Biluchistan Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	...	36
Central India	3,451	494	...	44	...	125	190	126	351	...	...	...	1,698	54	...	...	...	6,533	486	6,047
Hyderabad	2,144	423	...	972	...	206	98	169	714	...	...	...	1,235	63	...	...	...	6,024	...	6,024
Rajputana	3,988	359	...	89	...	258	22	110	77	...	...	...	750	...	...	...	...	5,653	22	5,631
Central Provinces	1,366	727	...	...	...	80	83	133	165	...	...	392	669	552	...	...	...	4,167	...	4,167
Burma	3,923	1,468	353	25	13	...	530	1,003	520	130	...	...	2,333	896	...	...	...	11,194	773	10,421
Assam	...	858	...	...	...	207	...	685	...	...	...	1,466	552	145	...	...	...	3,913	...	3,913
Bengal	416	254	...	...	...	68	28	492	158	...	...	...	279	...	...	...	...	1,695	...	1,695
North-Western Provinces and Oudh	...	153	...	...	...	...	...	...	...	...	...	...	10	90	...	...	...	253	...	253
Punjab	117	3,299	...	260	...	...	73	78	31	...	...	442	2,622	1,770	...	...	...	8,692	...	8,692
Madras	4,528	1,913	...	228	...	2,831	692	694	2,645	...	175	2,022	494	1,104	..	...	...	17,326	7	17,319
Bombay	19,759	4,751	...	3,111	1,101	...	3,027	1,668	2,045	...	...	384	8,245	2,939	...	718	...	47,748	...	47,748
TOTAL £	112,579	19,605	353	7,308	1,114	11,899	10,160	11,030	15,922	130	898	16,374	50,894	15,334	...	1,105	...	274,705	7,813	266,892

No. 64C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—Works, for the Year ended 31st March 1886.

PROVINCES.	Revenue Buildings.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal.	Telegraph.	Residency and Agency Buildings.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Monuments and Antiquities.	Surveyor General's Office.	Printing.	Educational.	Churches and Burial Grounds.	Jails.	Police.	Law and Justice.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,489	...	...	...	...	...	...	2,489	...	2,489
Central India	14	...	...	373	...	...	158	147	774	...	163	602	...	...	1,718	524	715	...	32	...	365	...	5,585	1,836	3,749
Coorg	...	74	...	...	...	346	88	...	...	365	...	...	...	...	58	...	533	278	241	...	2	477	2,462	58	2,404
Hyderabad	...	...	...	...	...	...	440	...	...	...	974	...	...	...	..	122	...	...	...	...	..	72	1,608	...	1,608
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,356	...	...	...	...	...	1,356	...	1,356
Rajputana	...	...	541	...	...	213	323	861	123	...	...	243	...	...	965	64	—18	337	447	...	38	185	4,322	593	3,729
Simla Imperial Circle	...	...	...	...	...	...	77	2,487	...	26,812	...	...	...	...	...	709	..	...	...	2,190	...	—431	31,844	2,898	28,946
Biluchistan Agency	...	...	...	...	...	801	283	...	455	...	...	...	...	...	...	24	1,016	2,651	1,124	456	...	322	7,132	...	7,132
Central Provinces	...	...	...	...	...	...	364	1,050	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,414	...	1,414
Assam	...	...	...	...	...	...	632	1,179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,811	...	1,811
Bengal	...	...	...	2,223	604	7	11,032	3,599	—17	7,235	...	...	139	—53	...	...	..	..	...	...	...	11,222	35,991	...	35,991
N.-W. Provinces & Oudh	...	...	...	5,650	...	93	2,758	2,463	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,964	...	10,964
Punjab	...	...	...	...	...	...	1,161	922	1,019	...	...	...	...	...	...	...	...	...	...	...	...	...	3,102	...	3,102
Madras	...	...	...	...	...	...	2,893	1,884	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,777	...	4,777
Bombay	...	...	2,852	...	2,081	...	443	189	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,565	...	5,565
TOTAL £	14	74	3,393	8,246	2,685	1,460	20,652	14,781	2,354	34,412	1,137	845	139	—53	2,741	3,932	3,602	3,266	1,844	2,646	405	11,847	120,422	5,385	115,037

No. 64D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Revenue Buildings.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Treasury and Currency Offices.	Postal	Telegraph.	Residency and Agency Buildings.	Residences for Local Governments and Secretariat Offices.	Viceregal Buildings and Secretariat Offices of Government of India.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Printing.	Surveyor General's Office.	Public Works Buildings.	Educational.	Churches and Burial Grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Inspector-General of Military Works	...	...	...	.	...	.	...	..	...	...	.	...	...	...	...	..	...	..	...	...	4,264	...	...	4,264	4	4,260
Central India	14	...	...	...	29	...	...	108	353	339	339	150	5	52	268	52	...	...	181	13	303	54	...	2,260	22	2,238
Coorg	...	8	...	...	...	...	86	...	6	...	...	23	...	13	13	35	...	...	11	...	6	...	57	258	...	258
Hyderabad	...	...	...	...	...	...	.	128	2	326	7	..	...	...	...	...	...	...	51	...	57	...	...	571	...	571
Port Blair	...	...	...	..	...	...	..	...	...	...	...	...	...	...	1,636	...	...	...	...	..	...	...	...	1,636	...	1,636
Rajputana	15	...	...	24	...	...	.	124	88	405	...	...	...	91	53	98	...	...	208	274	234	...	23	1,637	7	1,630
Simla Imperial Circle	...	...	...	...	...	...	...	64	61	.	...	2,245	..	...	...	..	..	..	...	..	...	...	1,091	3,461	...	3,461
Biluchistan Agency	...	17	...	...	...	...	...	128	92	762	...	...	...	370	...	751	...	...	157	...	70	228	720	3,295	...	3,295
Central Provinces	...	...	...	...	...	...	...	114	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	143	...	143
Assam	...	...	...	...	...	...	...	195	195	...	...	...	6	...	...	...	...	...	...	...	...	...	...	396	...	396
Bengal	...	...	...	1,345	1,608	208	243	978	1,081	...	...	7,727	...	...	...	...	1,386	16	...	...	...	...	10	14,602	1,333	13,269
N.-W. Provinces and Oudh	...	...	25	...	2,618	...	...	1,314	393	...	...	350	...	...	...	..	...	...	...	...	...	...	...	4,700	...	4,700
Punjab	...	...	...	...	..	...	...	2,252	403	...	...	...	...	...	...	..	...	...	...	..	...	...	..	2,655	...	2,655
Madras	...	...	.	1	...	...	...	297	318	...	...	....	...	...	...	...	...	...	..	...	...	...	...	616	...	616
Bombay	...	...	...	2,627	..	300	39	1,048	1,219	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,233	...	5,233
TOTAL £	29	25	25	3,997	4,255	508	368	6,750	4,240	1,832	346	10,495	11	526	1,970	936	1,386	16	608	287	4,934	282	1,901	45,727	1,366	44,361

No. 64E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central India . . .	16,900	...	...	...	211	...	...	71	...	...	17,182	13,043	4,139
Coorg	3,923	...	462	...	5	...	...	...	...	...	4,390	...	4,390
Rajputana . . .	666	738	22	...	...	...	...	63	...	...	1,489	532	957
Biluchistan Agency . .	...	9,276	4,263	...	...	...	...	1,306	...	—106	14,739	...	14,739
Punjab	34,214	...	...	...	...	...	...	...	...	...	34,214	...	34,214
TOTAL £	55,703	10,014	4,747	...	216	...	...	1,440		—106	72,014	13,575	58,439

No. 64F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat, Bridges, and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Central India	27,156	72	...	...	594	..	...	...		27,822	6,467	21,355
Coorg	3,272	...	...	...	...	...	..	93	...	3,365	...	3,365
Rajputana	3,427	606	457	...	...	...	...	...	...	4,490	457	4,033
Biluchistan Agency . . .	160	...	2,271	...	...	...	...	622	...	3,053	...	3,053
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL £	34,015	678	2,728	...	594	...	...	715	...	38,730	6,924	31,806

No. 64G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Bengal	...	...	...	...	..	...	...	...	...	46,613	46,613	...	46,613
Central India	...	...	...	...	...	...	...	...	...	9	9	...	9
Biluchistan Agency	127	...	...	...	1,313	...	...	.	...	134	1,574	...	1,574
Central Provinces	...	1,366	...	...	...	...	...	...	...	...	1,366	...	1,366
Rajputana	145	...	...	...	1,299	1,450	...	...	...	200	3,094	3,094	...
Punjab	...	3,348	...	...	...	...	...	...	...	1,600	4,948	...	4,948
Bombay	...	...	...	...	...	...	...	...	...	—96	—96	...	—96
TOTAL £	272	4,714	...	...	2,612	1,450	...	...	...	48,460	57,508	3,094	54,414

No. 64H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS, for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Paving and Streets.	Water-supply.	Sewerage, including Drainage.	Harbour and Navigation.	Light-houses.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Rajputana	21	...	57	...	...	...	...	17	95	95	...
Biluchistan Agency	...	229	..	...	...	...	...	...	229	...	229
Bengal	...	...	...	...	...	...	. .	72	72	...	72
TOTAL £	21	229	57	...	...	...	...	89	396	95	301

No. 64I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments, &c.	Secretariat Offices.	Board of Revenue.	Mint, Treasury, and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Printing.	Political Agency.	Stud.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	..	...	...	2,689	...	...	515	42	...	...	7	69	2,664	660	1,790	1,107	...	140	453	...	...	...	...	406	10,542	544	9,998
Burma . .	712	609	...	...	18	...	30	86	...	...	...	...	11,881	19	1,026	706	...	2,750	316	59	...	39	...	840	19,091	1,905	17,186
Assam . .	...	...	...	...	...	...	48	...	...	...	603	...	1,273	—102	286	186	...	39	...	...	...	...	...	214	2,547	...	2,547
Bengal . .	...	...	...	2,939	2,996	2	1,703	3,210	339	...	295	173	9,378	1,121	3,360	1,682	183	3,219	13,543	686	...	...	...	963	45,792	13,267	32,525
N.-W. P. & Oudh	...	...	872	11,129	4,914	...	543	343	23	...	...	420	9,731	827	26,627	7,388	...	5,856	230	969	..	...	...	2,071	71,943	789	71,154
Panjab . .	...	...	...	12,225	282	...	1,844	6,438	...	...	150	365	5,985	1,278	5,840	2,116	40	2,822	—68	318	...	...	—3	50	39,682	1,079	38,603
Madras . .	...	...	...	...	729	...	1,543	658	...	15,184	...	68	7,251	3,894	8,863	5,346	...	3,227	5,710	4,599	...	...	...	14,870	71,942	260	71,682
Bombay . .	...	...	2	13,921	2,582	...	4,330	121	...	...	...	...	9,862	7,032	3,183	4,401	...	10,317	17,480	434	...	...	...	5,793	79,458	19,372	60,086
TOTAL . £	712	609	874	42,903	11,521	2	10,556	10,898	362	15,184	1,055	1,095	58,025	14,729	50,975	22,932	223	28,370	37,664	7,065	...	39	—3	25,207	340,997	37,216	303,781

No. 64J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Forest.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Board of Revenue.	Mint, Treasury and Currency.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Political Agency.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	...	...	...	321	2	...	244	43	...	...	13	158	741	272	...	649	403	...	97	160	...	...	...	742	3,845	...	3,845
Burma . .	261	745	...	9	439	...	894	266	...	...	...	...	1,574	792	...	1,055	313	...	330	468	876	78	...	1,983	10,083	42	10,041
Assam . .	...	...	...	...	...	...	321	...	...	...	...	14	1,012	232	...	542	43	...	60	30	...	...	...	555	2,809	...	2,809
Bengal . .	...	...	...	5,999	267	65	3,137	1,083	11	...	277	31	5,713	1,200	...	5,821	1,479	116	3,138	2,505	1,517	...	...	907	33,266	49	33,217
N.-W. P. & Oudh	...	...	...	8,166	885	...	704	147	90	...	...	474	1,699	1,042	...	4,988	6,356	...	1,104	601	96	...	...	578	26,930	...	26,930
Punjab . .	...	...	...	3,328	419	...	803	464	63	69	50	580	1,204	831	...	3,944	4,866	59	1,041	490	619	...	105	...	18,935	...	18,935
Madras . .	...	...	...	63	85	168	2,022	287	...	435	66	797	722	1,288	...	560	1,353	...	465	538	1,574	...	...	1,826	12,249	...	12,249
Bombay . .	...	...	72	8,885	...	515	5,070	372	...	...	9	579	3,951	2,947	...	1,911	4,403	...	1,919	3,270	1,218	...	...	709	35,830	386	35,444
TOTAL . £	261	745	72	26,771	2,097	748	13,195	2,662	164	504	415	2,633	16,616	8,604	...	19,470	19,216	175	8,154	8,062	5,900	78	105	7,300	143,947	477	143,470

No. 64K—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	District Roads Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	21,214	11,476	527	539	...	471	...	...	4,825	...	...	39,052	...	39,052
Burma	21,680	40	...	...	...	...	...	...	...	...	...	21,720	2,702	19,018
Assam	1,096	1,945	526	...	...	...	...	...	81	...	...	3,648	...	3,648
Bengal	2,341	—2,673	...	...	...	...	...	...	105	...	...	—227	44	—271
North-Western Provinces & Oudh	19,323	...	...	...	—73	2,581	...	...	778	...	...	22,669	160	22,509
Punjab	3,180	21,323	...	...	50	231	...	...	933	...	...	25,717	11	25,706
Madras	10,615	120	...	...	...	104	...	—6	...	...	...	10,833	...	10,833
Bombay	12,459	28,550	377	...	...	139	...	...	880	...	..	42,405	455	41,950
TOTAL . £	91,908	60,781	1,430	539	37	3,526	...	—6	7,602	...	...	165,817	3,372	162,445

No. 64L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	37,271	3,341	...	...	...	...	...	..	...	...	40,612	...	40,612
Burma	35,721	1,443	...	...	...	...	...	..	...		37,164	1,009	36,155
Assam	2,657	1,523	2,117	...	...	...	...	251	...	877	7,425	...	7,425
Bengal	60,811	9,637	...	...	...	...	...	57	...	...	70,505	...	70,505
North-Western Provinces and Oudh	75,495	317	...	6	8,693	...	...	2,757	...	...	87,268	...	87,268
Punjab	63,609	13,666	...	...	9,754	...	...	2,200	111	...	89,340	22	89,318
Madras	7,049	...	...	2	...	...	1,597	...	...	...	8,648	...	8,648
Bombay	59,906	22,415	7,131	34	57	...	...	1,168	...	...	90,711	333	90,378
TOTAL . £	342,519	52,342	9,248	42	18,504	...	1,597	6,433	111	877	431,673	1,364	430,309

No. 64M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Market.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Coal Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Central Provinces . . .	.	...		678		...	...	..	...	...	1	679	...	679
Burma	979	508	...	243	1,661	124	729	...	—302	...	182	4,124	3,855	269
Assam	...	. .	...	868	...	.	...	...	...		...	868	...	868
Bengal	...	...	...	3,611	781	423	395	...	...	...	1,989	7,199	4,497	2,702
North-Western Provinces and Oudh	258	...	...	1,075	...	...	...	...	...	...	51	1,384	258	1,126
Punjab	7	...	...	495	...	...	3,843	...	...	...	...	4,345	993	3,352
Madras	1,159	...	3,938	1,269	...	...	7,718	...	...	...	...	14,084	155	13,929
Bombay	4,970	...	...	1,329	10,959	761	...	...	...	...	112	18,131	36	18,095
TOTAL . £	7,373	508	3,938	9,568	13,401	1,308	12,685	...	—302	...	2,335	50,814	9,794	41,020

No. 64N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Markets.	Paving and Streets.	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Central Provinces	1,000	...	...	26	...	..	...	...	1,026	...	1,026
Burma	335	190	...	...	144	448	...	41	1,158	710	448
Assam	...	...	.	32	...	...	...		32	...	32
Bengal	2	...	...	...	869	...	..	3,842	4,713	...	4,713
North-Western Provinces and Oudh	267	...	...	645	...	...	...	.	912	...	912
Punjab	149	...	3,550	13	...	...	34	...	3,746	7	3,739
Madras	102	...	...	...	119	323	182	.	726	...	726
Bombay	409	...	...	50	1,178	173	...	2,031	3,841	103	3,738
TOTAL £	2,264	190	3,550	766	2,310	944	216	5,914	16,154	820	15,334

No. 64O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Forests.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	134	80	...	...	...	18	232	...	232
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	603	18	...	...	...	...	621	...	621
Assam	...	...	...	...	...	...	...	...	...	...	...	1,001	...	...	2	...	...	817	342	...	....	...	312	2,474	...	2,474
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,599	4,029	...	...	...	529	8,157	634	7,523
Punjab	...	...	79	...	...	...	...	...	...	...	...	...	...	41	...	50	...	2,897	2,112	512	...	...	...	5,691	...	5,691
Bombay	...	...	...	...	...	...	...	...	...	200	...	...	...	...	...	...	...	2,549	1,711	...	...	...	...	4,460	...	4,460
TOTAL £	...	...	79	...	...	...	...	...	...	200	...	1,001	...	41	2	50	...	10,599	8,292	512	...	...	859	21,635	634	21,001

No. 64P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1886.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residences for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on banks of Hooghly River.	Printing.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	24	...	...	...	52	190	...	190
Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	...	...	...	...	50	...	50
Assam	...	...	...	...	...	...	...	25	...	...	...	614	...	130	115	...	220	50	...	...	...	406	1,560	...	1,560
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	7,638	2,766	...	...	...	427	10,837	33	10,804
Punjab	...	...	685	44	...	...	...	...	...	...	129	100	...	...	...	...	2,361	910	280	...	...	...	4,509	...	4,509
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	229	317	...	...	...	26	572	...	572
TOTAL £	..	...	685	44	...	...	...	25	..	...	135	714	...	130	115	.	10,562	4 117	280	...	..	911	17,718	33	17,685

No. 64Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	249	...	390	...	25	...	...	163	...	...	827	...	827
Rajputana	...	...	406	...	...	...	...	...	...	...	406	...	406
Central Provinces	...	...	1,267	..	...	...	...	...	...	...	1,267	...	1,267
Burma	11,011	...	...	...	...	...	...	...	...	...	11,011	...	11,011
Assam	...	36,672	...	73	1,127	...	...	802	...	...	38,674	...	38,674
Bengal	617	...	...	...	...	...	...	...	...	...	617	...	617
North-Western Provinces and Oudh	19,614	27,111	10,659	1,306	...	...	...	548	...	...	59,238	665	58,573
Punjab	10,746	7,050	...	...	13	...	...	795	328	...	18,932	9	18,923
Madras	418	...	...	358	—*1,128*	...	...	...	...	...	—*352*	...	—*352*
Bombay	11,765	15,986	3,890	964	939	...	...	1,520	...	...	35,064	...	35,064
TOTAL £	54,420	86,819	16,612	2,701	976	...	..	3,828	328	...	165,684	674	165,010

No. 64R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1886.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads	Boat Bridges and Ferries.	River Improvements.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
Coorg	850	...	467	...	17	...	26	...	...	1,360	...	1,360
Rajputana	339		779	...	...	...	...	...	...	1,118	...	1,118
Central Provinces	...	116	31	...	...	...	...	26	...	173	29	144
Burma	2,548	..	..	...	...	...	.	...	...	2,548	...	2,548
Assam	...	22,625	50	849	1,493	...	1,214	...	22	26,253	...	26,253
Bengal	5	..	..	...	...	...	.	...	...	5	...	5
North-Western Provinces and Oudh	56,992	25,159	15,425	3,159	...	...	883	...	...	101,618	167	101,451
Punjab	8,415	3,702	13,550	238	276	...	1,698	6,602	...	34,481	...	34,481
Madras	461	...	1,246	..	297	...	...	...	...	2,004	...	2,004
Bombay	17,663	13,287	17,352	1,050	44	...	692	...	...	50,088	...	50,088
TOTAL £	87,273	64,889	48,900	5,296	2,127	...	4,513	6,628	22	219,648	196	219,452

No. 64S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water-supply.	Harbours and Navigation.	Light-houses	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL	Deduct Outlay from Contributions.	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	33	...	18	...	...	...	...	3	54	...	54
Central Provinces	...	...	...	...	...	...	...	7	7	...	7
Burma	1,688	2,342	401	2,451	...	253	...	42	7,177	...	7,177
Assam	...	98	319	...	...	...	...	...	417	...	417
North-Western Provinces and Oudh	502	...	735	...	...		...	113	1,350	656	694
Punjab	1,886	...	5,676	...	...	...	220	295	8,077	39	8,038
Madras	..	...	...	..	...	...	...	247	247	...	247
Bombay	...	...	4,265	145	...	1	..	112	4,523	...	4,523
TOTAL £	4,109	2,440	11,414	2,596	...	254	220	819	21,852	695	21,157

No.64T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS for the Year ended 31st March 1886.

PROVINCES.	Improvements to Towns, &c	Markets	Water-supply.	Harbours and Navigation.	Light-houses.	Sewerage, including Drainage.	Paving and Streets.	Miscellaneous.	GRAND TOTAL	Deduct Outlay from Contributions	NET TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Coorg	11	...	...	..	.	..	...	5	16	...	16
Rajputana	49	...	...	...	..	...	..	...	49	...	49
Central Provinces	...	...	...	.	..	.	...	...	...	...	...
Burma	...	345	23	85	...	...	...	2	455	...	455
Assam	...	35	10	...	...	60	...	48	153	...	153
North-Western Provinces and Oudh	1,595	...	166	...	...	...	...	...	1,761	74	1,687
Punjab	326	...	2,886	...	...	...	572	16	3,800	...	3,800
Madras	50	...	...	...	...	...	...	...	50	...	50
Bombay	...	...	717	106	...	...	...	...	823	...	823
TOTAL £	2,031	380	3,802	191	...	60	572	71	7,107	74	7,033

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section L.—Army.

Revenue £963,872. Expenditure £20,097,779.

Major Head.	No of Account	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Army—Effective	65	Abstract Account of Receipts and Charges	156	...	912,658	17,038,664
„ Non-Effective .	...	Ditto Included in Account No. 65 .	...	...	51,214	3,059,115
„ . .	65A	Detailed Account of Receipts . . .	158	963,872	...	...
„ . .	65B	Detailed Account of Charges . . .	161	20,097,779	...	...
„ . .	66	Statement of Established Strength . .	168	...	...	...
		Total .		...	963,872	20,097,779

No. 65.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1886.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India	Madras	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			£	£	£	£	£	£	£
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	158	...	1	...	1	...	..	1
3	Regimental Pay, Allowances, and Charges	,,	7,297	18,430	6,007	31,734	36	11	31,781
4	Commissariat Establishments, Supplies, and Services	,,	307,561	73,871	114,268	495,700	...	...	495,700
5	Remount and Cattle Establishments, Supplies, and Services	,,	9,743	3,603	1,438	14,784	...	..	14,784
6	Clothing Establishments, Supplies, and Services	,,	38,930	17,878	11,232	68,040	2,697	849	71,586
7	Barrack Establishments, Supplies, and Services	159	385	1,023	1,039	2,447	.	...	2,447
8	Administration of Martial Law	,,	2.228	1,694	254	4,176	...	...	4,176
9	Medical Establishments, Supplies, and Services	,,	8,899	6,694	946	16,539	...	...	16,539
10	Ordnance Establishments, Stores, and Camp Equipage	,,	40,131	22,210	26,042	88,383	16,702	5,257	110,342
12	Education	,,	904	33	45	982	...	...	982
13	Sea Transport Charges	160	6,812	725	302	7,839	36,733	11,563	56,135
14	Miscellaneous Services	,,	48,790	32,524	26,871	108,185	..	...	108,185
	TOTAL EFFECTIVE SERVICES		471,680	178,686	188,444	838,810	56,168	17,680	912,658
	NON-EFFECTIVE SERVICES.								
17	Retired Officers	160	719	5,974	313	7,006	...	...	7,006
18	Military Pensions	,,	...	...	...	...	42	13	55
19	Widows' Pensions and Compassionate Allowances	,,	22,234	8,179	9,724	40,137	3,054	962	44,153
	TOTAL NON-EFFECTIVE SERVICES		22,953	14,153	10,037	47,143	3,096	975	51,214
	TOTAL ARMY RECEIPTS £		494,633	192,839	198,481	885,953	59,264	18,655	963,872

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		£	£	£	£	£	£	£	£
1	Army and Garrison Staff	161	260,795	108,309	112,226	481,330	...	...	...	481,330
2	Administrative Staff	,,	92,734	42,899	48,066	183,699	...	...	...	183,699
3	Regimental Pay, Allowances, and Charges	162	3,808,048	1,388,635	1,280,517	6,477,200	...	715,762	225,301	7,418,263
4	Commissariat Establishments, Supplies, and Services	,,	1,403,213	390,574	386,779	2,180,566	163,245	...	51,385	2,395,196
5	Remount and Cattle Establishments, Supplies, and Services	163	154,801	61,046	12,293	228,140	...	11,513	3,624	243,277
6	Clothing Establishments, Supplies, and Services	164	56,397	17,925	19,651	93,973	293,747	...	92,463	480,183
7	Barrack Establishments, Supplies, and Services	,,	110,087	53,049	31,397	194,533	...	...	...	194,533
8	Administration of Martial Law	,,	14,410	8,161	5,513	28,084	...	...	...	28,084
9	Medical Establishments, Supplies, and Services	,,	340,523	111,453	111,119	563,095	44,050	1,509	14,341	622,995
10	Ordnance Establishments, Stores, and Camp Equipage	165	304,279	80,055	198,396	582,730	428,600	3,309	135,952	1,150,591
11	Ecclesiastical	,,	15,407	6,139	6,576	28,122	...	...	...	28,122
12	Education	,,	18,584	15,074	5,294	38,952	...	...	...	38,952
13	Sea Transport Charges	166	17,229	15,048	14,028	46,305	...	332,225	104,575	483,105
14	Miscellaneous Services	,,	2,010,443	743,417	449,059	3,202,919	...	2,109	664	3,205,692
15	Volunteer Corps	,,	48,035	24,633	11,974	84,642	...		...	84,642
	TOTAL EFFECTIVE SERVICES		8,654,985	3,066,417	2,692,888	14,414,290	929,642	1,066,427	628,305	17,038,664
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	166	5,201	1,202	971	7,374	...	99	31	7,504
17	Retired Officers	167	18,656	10,281	6,585	35,522	...	1,493,389	470,076	1,998,987
18	Military Pensions	,,	329,337	268,180	124,325	721,842	...	118,212	37,210	877,264
19	Widows' Pensions and Compassionate Allowances	,,	7,549	8,981	3,963	20,493	...	81,611	25,689	127,793
20	Superannuation Pensions and Gratuities	,,	25,561	8,018	13,988	47,567	...	...	...	47,567
	TOTAL NON-EFFECTIVE SERVICES		386,304	296,662	149,832	832,798	...	1,693,311	533,006	3,059,115
	TOTAL ADJUSTED CHARGES		9,041,289	3,363,079	2,842,720	15,247,088	929,642	2,759,738	1,161,311	20,097,779
	Unadjusted Expenditure		...	...	...	...	...	...	...	...
	TOTAL ARMY CHARGES	£	9,041,289	3,363,079	2,842,720	15,247,088	3,689,380		1,161,311	20,097,779

No. 65 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1886.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	1	...	1
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	756	240	207	1,203
Unclaimed Balances of Deserters and others	230	312	28	570
Hutting Money	...	8,279	67	8,346
Miscellaneous	6,311	9,599	5,705	21,615
TOTAL IN INDIA . £	7,297	18,430	6,007	31,734
IN ENGLAND:				
Discharge Purchase Money				36
EXCHANGE ON RECEIPTS IN ENGLAND				11
TOTAL . £				31,781
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	49,112	4,906	19,734	73,752
Malt Liquor	208,276	59,029	79,375	346,680
Rum and Arrack	14,518	3,254	5,700	23,472
Commissariat Cattle	...	57	238	295
Miscellaneous	7,924	4,298	7,497	19,719
Value of Stores, &c., issued to other Departments	6,527	1,513	...	8,040
Hissar Cattle Farm	2,763	...	...	2,763
Receipts on account of Kheddas	15,366	...	...	15,366
Sale of Transport Cattle	1,564	389	225	2,178
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	1,511	330	1,488	3,329
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	95	11	106
TOTAL . £	307,561	73,871	114,268	495,700
RECEIPTS UNDER GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	142	...	...	142
Sale of Regimental Cast Horses	3,474	1,946	922	6,342
Sale of Chargers selected by Officers	4,153	1,621	206	5,980
Rent of Lands	184	...	...	184
Miscellaneous	1,759	36	310	2,105
Value of Stores, &c., supplied to other Departments	31	...	...	31
TOTAL . £	9,743	3,603	1,438	14,784
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	11,730	5,057	4,443	21,230
Necessaries	26,141	8,134	6,761	41,036
Hyderabad Contingent	...	4,212	...	4,212
Value of Stores issued to other Departments	1,054	462	3	1,519
Miscellaneous	5	13	25	43
TOTAL IN INDIA . £	38,930	17,878	11,232	68,040
IN ENGLAND:				
Value of Clothing and Necessaries, in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sales of Unserviceable Clothing Stores, &c.				2,697
EXCHANGE ON RECEIPTS IN ENGLAND				849
TOTAL . £				71,586

No. 65 A.—Detailed Account of Army Receipts for the Year ended 31st March 1886 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	372	494	791	1,657
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c	13	88	...	101
Miscellaneous	...	430	248	678
Value of Stores issued to other Departments	...	11	...	11
TOTAL £	385	1,023	1,039	2,447
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental, Garrison, and Station Prison Funds	2,228	1,694	254	4,176
TOTAL £	2,228	1,694	254	4,176
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	8,054	590	251	8,895
Stoppages for Men in Hospital	...	66	115	181
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	185	185
Miscellaneous	845	306	395	1,546
Value of Stores issued to other Departments	...	5,732	...	5,732
TOTAL £	8,899	6,694	946	16,539
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	31,885	10,796	23,989	66,670
Work executed in Manufacturing Departments	...	315	147	462
Hyderabad Contingent	...	3,595	...	3,595
Miscellaneous	3,158	753	762	4,673
Value of Stores issued to other Departments	5,088	6,751	1,144	12,983
TOTAL IN INDIA £	40,131	22,210	26,042	88,383
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, Proceeds of Sale of Unserviceable Military Stores, &c.				16,702
EXCHANGE ON RECEIPTS IN ENGLAND				5,257
TOTAL £				110,342
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	34	2	...	36
Receipts from Schools, &c.	861	29	45	935
Miscellaneous	9	2	...	11
TOTAL £	904	33	45	982

No. 65 A.—Detailed Account of Army Receipts for the Year ended 31st March 1886—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 13. SEA TRANSPORT CHARGES.	£	£	£	£
Table Money	382	370	271	1,023
Passage Money	...	355	10	365
Recoveries of Table Money, &c., in the Indian Troopships	6,430	...	...	6,430
Recoveries for Medical comforts, &c.	...	...	21	21
TOTAL IN INDIA . £	6,812	725	302	7,839
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Recoveries on account of Messing, &c.			36,394	
Passage of Officers and Troops:				
Recoveries on account of Messing			339	
				36,733
EXCHANGE ON RECEIPTS IN ENGLAND				11,563
			TOTAL . £	56,135
RECEIPTS UNDER GRANT 14. MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	4,642	1,249	416	6,307
Fines and Penalties	75	199	...	274
Miscellaneous	5,281	1,073	372	6,726
Zhob Valley Expedition	8	...	119	127
Quetta Force	38,529	4,522	25,861	68,912
Burma Expedition	255	25,481	103	25,839
TOTAL IN INDIA . £	48,790	32,524	26,871	108,185
RECEIPTS UNDER GRANT 17. RETIRED OFFICERS				
Retired Officers, Hyderabad Administration	719	5,974	313	7,006
RECEIPTS UNDER GRANT 18. MILITARY PENSIONS.				
IN ENGLAND:				
Sums recovered in respect of Advances made to the War Office in excess of the amount of Indian Pensions paid through that Department				42
EXCHANGE ON RECEIPTS IN ENGLAND				13
			TOTAL . £	55
RECEIPTS UNDER GRANT 19. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Service Family Pensions	22,234	8,179	9,706	40,119
Miscellaneous (Artillery Charitable Fund)	...	...	18	18
TOTAL IN INDIA . £	22,234	8,179	9,724	40,137
IN ENGLAND:				
Subscriptions towards Indian Service Family Pensions				3,054
EXCHANGE ON RECEIPTS IN ENGLAND				962
			TOTAL . £	44,153
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	494,633	192,839	198,481	885,953
IN ENGLAND				59,264
EXCHANGE				18,655
			TOTAL . £	963,872

No. 65 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1886.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	24,462	8,016	11,794	44,272
Adjutant General's Department	29,709	13,619	13,189	56,517
Quarter Master General's Department	40,788	20,378	19,594	80,760
Artillery Inspection	3,290	...	...	3,290
Musketry Inspection	12,955	4,356	3,814	21,125
Gymnastic Instruction	1,795	...	1,451	3,246
Garrison Instruction	6,741	1,307	1,342	9,390
Divisional and Brigade Staff	89,063	40,196	42,938	172,197
Garrison and Station Staff	21,399	10,956	7,296	39,651
Hill Sanitaria	19,515	3,274	5,583	28,372
Miscellaneous Depôts	...	3,444	4,961	8,405
Staff of Local Forces	6,949	...	...	6,949
Bazar Establishment	1,493	126	75	1,694
Station Conservancy	2,222	2,637	189	5,048
Staff, Miscellaneous	414	...	...	414
TOTAL £	260,795	108,309	112,226	481,330
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	14,644	...	...	14,644
Personal Staff of Governor General, Governors, and Lieutenant-Governors	7,876	3,450	3,529	14,855
Controller's Office	9,625	4,532	5,130	19,287
Military Accountant's Office	6,444	4,709	4,038	15,191
Pay Examiner's Office	13,858	6,560	8,638	29,056
Commissariat and Remount Accounts	14,191	6,730	...	20,921
Commissariat, Barrack, and Remount Accounts	...	...	7,257	7,257
Medical and Fund Accounts	4,602	3,223	...	7,825
Ordnance and Clothing Accounts	7,977	4,819	4,989	17,785
Medical Accounts	...	...	2,520	2,520
Fund Accounts	...(a)	.. (a)	827	827
Circle and Pension Pay Offices	13,517	8,876	11,138	33,531
TOTAL £	92,734	42,899	48,066	183,699

(a) Included in "Medical Accounts" with which the Fund Account Offices were amalgamated.

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	£	£	£	£
European Army.				
Royal Artillery	418,722	160,600	186,484	765,806
Cavalry	197,116	66,205	31,498	294,819
Royal Engineers	7,161	1,656	1,573	10,390
Infantry	1,193,089	305,614	317,688	1,816,391
Invalid and Veteran Establishment	3,569	10,065	929	14,563
Staff Corps	37,933	24,808	8,087	70,828
General List, Cavalry	3,295	1,188	2,662	7,145
General List, Infantry	16,890	7,297	737	24,924
Unattached Officers	926	911	10	1,847
General Officers unemployed	1,202	5,027	1,518	7,747
Colonels' Allowances	7,997	2,961	3,238	14,196
Recruiting Rewards, &c.	378	473	679	1,530
Hutting Money	473	26	80	579
Marching Batta	345	51	173	569
Postage Charges	2,343	512	743	3,598
Purchase of Books, &c.	654	...	125	779
Miscellaneous	3,308	933	1,748	5,989
	1,895,401	588,327	557,972	3,041,700
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1885-86, in respect of Her Majesty's British Forces serving in India	550,000			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office	2,299			
				552,299
Furlough Allowances of Officers of the Indian Service				100,473
Furlough Allowances of Officers of British Regiments serving in India				56,318
Advances to Regiments proceeding to India				4,877
Pay and Allowances during Voyage of Regiments returning from India				1,295
Outfit allowance to officers on their promotion to Commissioned rank				500
				715,762
EXCHANGE ON CHARGES IN ENGLAND				225,301
TOTAL EUROPEAN ARMY £				3,982,763
Native Army.				
Artillery	22,368	...	9,934	32,302
Body Guard	5,223	3,969	5,044	14,236
Cavalry	738,541	79,181	197,307	1,015,029
Sappers and Miners	43,550	44,382	23,617	111,549
Infantry	1,052,399	630,020	460,264	2,142,683
Hutting Money	8,578	24,709	6,139	39,426
Marching Batta	3,907	1,322	2,734	7,963
Miscellaneous	1,856	824	2,882	5,562
Kit Money to Recruits	18,028	5,557	6,518	30,103
Annual Grant-in-aid of Half Mounting	16,824	9,863	7,540	34,227
Postage Charges	1,365	481	566	2,412
Purchase of Books and Periodicals	8	...	...	8
TOTAL NATIVE ARMY £	1,912,647	800,308	722,545	3,435,500
TOTAL { INDIA	3,808,048	1,388,635	1,280,517	6,477,200
TOTAL { ENGLAND				715,762
TOTAL { EXCHANGE				225,301
				7,418,263
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	19,404	5,967	7,789	33,160
Executive Establishment	100,837	36,377	43,862	181,076
Subordinate Establishment	36,232	9,103	13,197	58,532
Transport Department	129,166	34,093	25,736	188,995
Khedda Establishment and Charges	13,531	...	...	13,531
Hissar Cattle Farm	3,173	...	...	3,173
Supplies.				
Provisions for Europeans	328,127	71,248	99,103	498,478
Provisions for Natives	29,192	18,998	17,759	65,949
Carried over	659,662	175,786	207,446	1,042,894

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886. — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
Brought forward .	659,662	175,786	207,446	1,042,894
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions .	36,198	972	571	37,741
Compensation to Native Cavalry for Dearness of Forage	10,989	...	...	10,989
Purchase of Reserve Stock	25,193	42,192	30	67,415
Malt Liquor	211,473	18,226	20,684	250,383
Contingent Expenses	1,875	3,585	2,934	8,394
Services.				
Purchase of Live Stock	...	525	768	1,293
Feed of Cattle	...	2,519	5,800	8,319
Hire of Transport	41,421	4,758	13,864	60,043
Inland Water Charges	6,163	7,534	4,202	17,899
Railway Charges	193,778	44,327	51,486	289,591
Khedda Charges	3,249	...	...	3,249
Feed of Horses, Battery Mules, and Ponies, &c. .	63,244	43,757	33,586	140,587
Regimental Equipments and Camp Contingencies .	6,076	817	267	7,160
Implements, Godown Furniture, and Contingencies .	16,274	174	4,125	20,573
Cattle Farm	4,070	...	...	4,070
Freight Charges of Stores from England . . .	767	474	1,930	3,171
Freight Charges of Stores from Port to Port .	...	...	1,239	1,239
Miscellaneous	11,025	1,041	12,621	24,687
Transport Branch.				
Depôt and Regimental—				
Purchase of Transport Animals	—16,756	7,226	75	—9,455
Feed of Government Cattle	104,812	30,562	20,170	155,544
Permanent Hired Transport	9,410	...	49	9,459
Purchase and Repair of Gear, Carts, and Equipments	6,205	5,311	4,387	15,903
Rent and Repairs of Buildings	45	...	...	45
Miscellaneous (including clothing) . . .	6,681	223	161	7,065
Ambulance Transport—				
Feed of Cattle	...	64	3	67
Permanent Hired Transport	136	...	...	136
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,219	402	381	2,002
Miscellaneous (including clothing) . . .	4	611	...	615
	1,403,213	391,086	386,779	2,181,078
Deduct—Value of Stores supplied to the Egypt Expedition, 1885	...	512	...	512
IN ENGLAND: TOTAL INDIA . £	1,403,213	390,574	386,779	2,180,566
Stores for India:				
Malt Liquor	7,320	5,873	17,233	30,426
Commissariat	19,736	10,886	102,197	132,819
				163,245
EXCHANGE ON CHARGES IN ENGLAND . . .	...	...	...	51,385
TOTAL . £	...	...	...	2,395,196
GRANT 5.				
REMOUNT AND CATTLE ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,849	...	...	3,849
Establishment (Reserve Depôt)	8,034	7,182	119	15,335
Horse-breeding Operations	3,975	...	715	4,690
Veterinary Inspection	3,858	1,875	1,874	7,607
Remount Depôt—Garden-Reach	2,453	...	...	2,453
Purchase of Cattle and Remounts	108,840	42,228	9,007	160,075
Feed of Cattle and Remounts	6,456	5,214	132	11,802
Miscellaneous	17,336	4,547	446	22,329
TOTAL IN INDIA . £	154,801	61,046	12,293	228,140
IN ENGLAND:				
Purchase of Stallions				11,513
EXCHANGE ON CHARGES IN ENGLAND				3,624
TOTAL . £				243,277

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	£	£	£	£
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,487	3,603	2,849	10,939
Manufacturing and Store Establishment	3,070	1,970	2,700	7,740
Supplies and Services at the Agency	25,698	5,579	7,429	38,706
Supplies and Services Regimentally	5,375	1,276	1,138	7,789
Compensation in lieu of Clothing	17,767	6,109	7,308	31,184
Allowance for Wicker Helmets	...	176	...	176
	56,397	18,713	21,424	96,534
Deduct—Value of Stores supplied to Civil Departments	...	788	1,773	2,561
TOTAL IN INDIA . £	56,397	17,925	19,651	93,973
IN ENGLAND:				
Clothing for European and Native Troops	178,674	64,632	50,441	293,747
EXCHANGE ON CHARGES IN ENGLAND				92,463
TOTAL . £				480,183
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	4,614	...	4,614
Subordinate Establishments	39,682	15,972	6,156	61,810
Barrack Furniture	...	8,734	....	8,734
Barrack Bedding	26,824	5,995	12,895	45,714
Lighting Charges	16,198	6,082	3,633	25,913
Miscellaneous	27,383	11,652	8,713	47,748
TOTAL . £	110,087	53,049	31,397	194,533
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,529	3,130	2,736	12,395
Judge Advocate General's Department, Districts	7,810	4,943	2,705	15,458
Miscellaneous	71	88	72	231
TOTAL . £	14,410	8,161	5,513	28,084
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,880	5,496	5,060	21,436
Medical Establishments, Districts	233,595	81,071	83,611	398,277
Army Hospital Native Corps	13,876	3,266	2,989	20,131
Medical Store Depôts	9,780	3,905	4,639	18,324
General Hospital, Kurrachee	...	...	151	151
Station Staff Hospitals	303	616	394	1,313
Miscellaneous	1,729	1,630	3,474	6,833
Supplies	85,607	24,033	25,898	135,538
	355,770	120,017	126,216	602,003
Deduct—Value of Stores supplied to Civil Departments	15,247	8,564	15,097	38,908
TOTAL IN INDIA . £	340,523	111,453	111,119	563,095
IN ENGLAND:				
Pay and Allowances of Surgeons on Appointment, &c.				1,509
Stores				44,050
				45,559
EXCHANGE ON CHARGES IN ENGLAND				14,341
TOTAL . £				622,995

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	£	£	£	£
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	18,213	6,279	6,214	30,706
Arsenals, Magazines, and Depôts	70,388	35,926	48,712	155,026
Manufacturing Establishments	88,994	19,532	39,955	148,481
Camp Equipage Department	...	2,989	...	2,989
Harbour Defences	...	...	3,225	3,225
Miscellaneous	3,524	700	...	4,224
Local supplies of Stores for Arsenals, Magazines, and Depôts	35,000	7,150	46,163	88,313
Local supplies of Stores to Manufacturing Establishments	51,837	1,979	10,184	64,000
Purchase of Timber	...	3,049	14,751	17,800
Repair of Harness and Saddlery	534	248	91	873
Freight and Charges of Stores from Port to Port	385	2,171	2,036	4,592
Freight and Charges of Stores from England	2,925	114	1,169	4,208
Miscellaneous	17,305	7,260	542	25,107
Purchase and Repair of Camp Equipage	37,410	7,796	50,270	95,476
Cost of Gymnastic Stores and Apparatus	79	28	12	119
Army Signalling and Telegraph Stores	1,241	154	...	1,395
Purchase of Line Gear, &c.	7,206	5,989	5,529	18,724
	335,041	101,364	228,853	665,258
Deduct—Value of Stores supplied to Civil Departments	30,762	21,309	30,457	82,528
IN ENGLAND: TOTAL IN INDIA £	304,279	80,055	198,396	582,730
Expenses incurred by Officers acquiring Scientific knowledge				391
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under instruction at Woolwich; pay and expenses of Artificers having special technical training, for various Government Factories in India; and other Miscellaneous Expenditure				1,717
Pay of Lieutenant-Colonel F. Weldon while in England in connection with the manufacture of his Range-finder				908
Freight from India of unserviceable Military Stores				293
Stores for India				428,600
				431,909
EXCHANGE ON CHARGES IN ENGLAND				135,952
TOTAL £				1,150,591
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	735	6	...	741
Chaplains to the Army (Roman Catholic)	14,672	6,133	6,576	27,381
TOTAL £	15,407	6,139	6,576	28,122
GRANT 12. EDUCATION.				
Army Schools (European Army)	3,151	4,329	3,087	10,567
Army Schools (Native Army)	1,583	...	...	1,583
Lawrence Military Asylum	11,543	...	1,385	12,928
Military Normal School	...	172	...	172
Kidderpore Lower Orphan School	435	...	...	435
Donations, &c., to Educational Institutions	1,872	10,573	822	13,267
TOTAL £	18,584	15,074	5,294	38,952

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	£	£	£	£
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	6,685	14,425	13,837	34,947
Medical Comforts, &c., to Troops proceeding to Sea	1,107	623	191	1,921
India Troop Transports	9,437	...	...	9,437
TOTAL IN INDIA £	17,229	15,048	14,028	46,305
IN ENGLAND:				
Indian Troop Service				311,591
Passage of Officers and Troops otherwise than in Troopships				20,634
				332,225
EXCHANGE ON CHARGES IN ENGLAND				104,575
TOTAL £				483,105
GRANT 14.				
MISCELLANEOUS SERVICES				
Sub-Marine Mining	2,883	1,401	2,421	6,705
Miscellaneous Services	205,910	91,314	78,186	375,410
Zhob Valley Expedition	1,895		2,858	4,753
Quetta Field Force	1,744,856	87,317	353,198	2,185,371
Burma Expedition	54,899	563,385	12,396	630,680
TOTAL IN INDIA £	2,010,443	743,417	449,059	3,202,919
IN ENGLAND:				
Passages to India of officers, representatives of Foreign Powers invited to be present at the manœuvres of the Indian Army				400
Expenses in connection with the Indian contingent engaged in the Expedition to Egypt in 1882				1,343
Moiety of the deputation allowance and expenses of officers employed in connection with the defences of Aden				366
				2,109
EXCHANGE ON CHARGES IN ENGLAND				664
TOTAL £				3,205,692
GRANT 15.				
VOLUNTEER CORPS				
Establishments and Charges	28,774	16,089	5,785	50,648
Capitation Grants	19,261	8,544	6,189	33,994
TOTAL £	48,035	24,633	11,974	84,642
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	91	203	105	399
Victoria Cross	10	...	12	22
Annuities for Meritorious Services	—82	95	...	13
Gratuities for Meritorious Services	26	22	61	109
Order of British India	3,834	838	640	5,312
Order of Merit	1,322	44	153	1,519
TOTAL IN INDIA £	5,201	1,202	971	7,374
IN ENGLAND:				
Cost of Medals				99
EXCHANGE ON CHARGES IN ENGLAND				31
TOTAL £				7,504

No. 65 B.—Detailed Account of Army Charges for the Year ended 31st March 1886 — *continued.*

HEADS OF EXPENDITURE.	Government of India	Madras.	Bombay.	TOTAL.
GRANT 17. RETIRED OFFICERS.	£	£	£	£
Retired Officers	7,887	3,878	1,163	12,928
Amount of pensions capitalized	10,769	6,403	5,422	22,594
TOTAL IN INDIA . £	18,656	10,281	6,585	35,522
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service, including pay of Non-effective Colonels of Royal Artillery and new Line Regiments				1,493,389
EXCHANGE ON CHARGES IN ENGLAND				470,076
TOTAL . £				1,998,987
GRANT 18. MILITARY PENSIONS.				
Pensions to Europeans	25,658	28,963	12,152	66,773
Pensions to Natives	303,679	239,217	112,173	655,069
TOTAL IN INDIA . £	329,337	268,180	124,325	721,842
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India				92,000
Compassionate Allowances of Officers removed from the Service, &c.				2,821
Pensions of Non-Commissioned Officers and Soldiers				22,298
Lord Clive's Fund—Payments to Representatives of Lord Clive				1,093
				118,212
EXCHANGE ON CHARGES IN ENGLAND				37,210
TOTAL . £				877,264
GRANT 19. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,152	8,620	3,613	18,385
Compassionate Allowances	740	43	262	1,045
Indian Service Family Pensions	657	318	88	1,063
TOTAL IN INDIA . £	7,549	8,981	3,963	20,493
IN ENGLAND:				
Pensions of Widows & Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,836
Gratuities to ditto				1,021
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,897
Indian Service Family Pensions				6,857
				81,611
EXCHANGE ON CHARGES IN ENGLAND				25,689
TOTAL . £				127,793
GRANT 20. SUPERANNUATION PENSIONS AND GRATUITIES.				
Superannuation Pensions	23,541	7,671	12,085	43,297
Gratuities	776	289	243	1,308
Compassionate Allowances	1,244	58	1,660	2,962
TOTAL . £	25,561	8,018	13,988	47,567
TOTAL EXPENDITURE, MILITARY DEPT.—				
IN INDIA	9,041,289	3,363,079	2,842,720	15,247,088
IN ENGLAND				3,689,380
EXCHANGE ON PAYMENTS IN ENGLAND				1,161,311
TOTAL . £				20,097,779

No. 66.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1885-86.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	261	5,948	6,209	101	2,241	2,342	118	2,667	2,785	480	10,856	11,336
Cavalry	144	2,724	2,868	48	908	956	24	454	478	216	4,086	4,302
Royal Engineers	204	...	204	44	...	44	51	...	51	(a) 299	...	299
Infantry	928	28,294	29,222	261	7,956	8,217	261	7,956	8,217	1,450	44,206	45,656
Invalid & Veteran Establishment	9	5	14	14	53	67	5	...	5	28	58	86
Staff Corps	445	...	445	267	...	267	208	...	208	(a) 920	...	920
General List, Cavalry	24	...	24	18	...	18	8	...	8	(a) 50	...	50
General List, Infantry	86	...	86	36	...	36	19	...	19	(a) 141	...	141
Unattached Officers	1	...	1	1	...	1	...	...	...	2	...	2
General Officers unemployed	18	...	18	10	...	10	9	...	9	37	...	37
TOTAL EUROPEAN ARMY	2,120	36,971	39,091	800	11,158	11,958	703	11,077	11,780	3,623	59,206	62,829
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	13	1,335	1,348	...	149	149	6	481	487	19	1,965	1,984
Body Guard	2	120	122	4	3	7	1	71	72	7	194	201
Cavalry	208	13,203	13,411	40	1,696	1,736	55	3,421	3,476	303	18,320	18,623
Sappers and Miners	85	1,160	1,245	72	1,367	1,439	45	492	537	202	3,019	3,221
Infantry	516	50,185	50,701	288	28,449	28,737	234	22,256	22,490	1,038	100,890	101,928
TOTAL NATIVE ARMY	824	66,003	66,827	404	31,664	32,068	341	26,721	27,062	1,569	124,388	125,957
TOTAL EUROPEAN AND NATIVE ARMY	2,944	102,974	105,918	1,204	42,822	44,026	1,044	37,798	38,842	5,192	183,594	188,786

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section M.—Provincial.

Revenue nil. Expenditure £523,882.

Major Head.	No. of account	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
Adjustment on account of Provincial Services.	67	Provincial Balances	170	2,237,719	...	
	68	Local Balances	171	1,119,481	...	
	69	Provincial and Local Surpluses and Deficits	172	...	...	523,882
		Total .		...	...	523,882

No. 67.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1886.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£
Central Provinces	(a)289,635	799,306	564	1,089,505	776,270	1,520	777,790	311,715	22,080	...
Burma	...	1,208,012	3,504	1,211,516	1,210,516	1,000	1,211,516	...	...	...
Assam	71,684	467,630	17,592	556,906	409,443	50,480	459,923	96,983	25,299	...
Bengal	120,204	4,263,946	..	4,384,150	4,217,138	20,031	4,237,169	146,981	26,777	...
N.-W. Provinces and Oudh	(b) 626,274	3,170,977	30,821	3,828,072	3,201,060	180,798	3,381,858	446,214	...	180,060
Punjab	(b) 128,016	1,575,432	39,913	1,743,361	1,572,187	711	1,572,898	170,463	42,447	...
Madras	(b)208,324	2,528,673	20,824	2,757,821	2,377,590	25,215	2,402,805	355,016	146,692	...
Bombay	418,371	4,172,439	16,984	4,607,794	3,813,790	83,657	3,897,447	710,347	291,976	...
TOTAL £	1,862,508	18,186,415	130,202	20,179,125	17,577,994	363,412	17,941,406	2,237,719	555,271	180,060

(a) Differs from last year's closing balance by *a*l. for corrections since made. (b) Differs from last year's closing balance by *l*. for corrections since made.

No. 68.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1886.

	Opening Balance	Receipts. Revenues as per Account No 8	Receipts. Transfers between Provincial and Local	Total Revenues and Transfers.	Debt (Deposits and Advances)	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No 8	Disbursements. Transfers between Provincial and Local	Total Expenditure and Transfers.	Debt (Deposits and Advances)	Total, including Debt	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt. Increase of Balance	Incorporated Local Funds Deficits, excluding Debt. Decrease of Balance.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
India, General	(a)7,688	21,029	.	21,029	..	28,717	17,894	...	17,894	...	17,894	10,823	3,135	...
Central Provinces	(a)56,159	92,014	1,520	93,534	8,992	158,685	81,909	564	82,473	11,583	94,056	64,629	11,061	..
Burma	(a)30,798	89,922	1,000	90,922	..	121,720	99,353	3,504	102,857	...	102,857	18,863	...	11,935
Assam	5,274	70,256	50,480	120,736	28	126,038	103,580	17,592	121,172	103	121,275	4,763	...	436
Bengal	(a)160,146	430,816	20,031	450,847	146,803	757,796	414,952	...	414,952	156,336	571,288	186,508	35,895	...
N.-W Provinces and Oudh	29,248	537,978	(b)184,611	722,589	29	751,866	703,320	(b)34,634	737,954	22	737,976	13,890	...	15,365
Punjab	169,579	317,197	711	317 908	...	487,487	285,341	39,913	325,254	...	325,254	162,233	...	7,346
Madras	421,677	943,117	(c)38,654	981,771	368,355	1,771,803	881,426	(c)34,263	915,689	373,285	1,288,974	482,829	66,082	...
Bombay	(a)108,843	356,376	(d)86,474	442,850	8,519	560,212	355,469	(d)19,801	375,270	9,999	385,269	174,943	67,580	...
TOTAL £	989,412	2,858,705	383,481	3,242,186	532,726	4,764,324	2,943,244	150,271	3,093,515	551,328	3,644,843	1,119,481	183,753	35,082

(a) Differs from last year's closing balance for corrections since made.
(b) Includes 3,813*l.* on account of transfers from one Local Fund to another.
(c) Includes 13,439*l.* on account of transfers from one Local Fund to another.
(d) Includes 2,817*l.* on account of transfers from one Local Fund to another.

No. 69.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1886.

	Provincial Surpluses, as per Account No. 67.	Local Fund Surpluses, as per Account No. 68.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 67.	Local Fund Deficits, as per Account No. 68.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	£	£	£	£	£	£	£	£
India, General	...	3,135	3,135	...	...	...	3,135	...
Central Provinces	22,080	11,061	33,141	...	...	...	33,141	...
Burma	...	..	...	...	11,935	11,935	...	11,935
Assam	25,299	...	25,299	...	436	436	24,863	...
Bengal	26,777	35,895	62,672	....	.:.	...	62,672	...
N.-W. Provinces and Oudh	...	...	...	180,060	15,365	195,425	...	195,425
Punjab	42,447	...	42,447	...	7,346	7,346	35,101	...
Madras	146,692	66,082	212,774	...	...	...	212,774	...
Bombay	291,976	67,580	359,556	...	...	...	359,556	...
TOTAL £	555,271	183,753	739,024	180,060	35,082	215,142	731,242	207,360
							523,882	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Section N.—Expenditure not charged to Revenue.

Expenditure £6,361,409.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head-Total.	
					Revenue.	Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works.	70	General Abstract of Expenditure and Results (Summary Statement).	174	...	...	...
State Railways	71	Construction	176	...	...	4,712,828
,,	71A	Detailed Account of the East Indian Railway	178	247,518	...	...
,,	71B	Detailed Account of the Eastern Bengal Railway.	178	238,173	...	...
Irrigation Works	72	Expenditure on Capital Account	179	...	...	562,536
Redemption of Liabilities.	73	Capital Charge involved in Redemption of Liabilities.	181	...	...	1,086,045
,,	74	Detailed Account of Expenditure on Establishment.	182	1,513,794	...	...
,,	75	Charges for Establishment and the percentage it bears to the Outlay on Works and Repairs.	186	...	...	...
,,	76	Expenditure on Tools and Plant	188	133,688	...	...
		TOTAL		...	...	6,361,409

No. 70.—SUMMARY of CAPITAL EXPENDITURE

[£1, is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.*									
	RAILWAYS.				IRRIGATION.				Total. Construction.	No. of items.
	India.	England.	Exchange.	TOTAL	India.	England.	Exchange.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	
	£	£	£	£	£	£	£	£	£	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86	3,584,157	1,787,175	562,551	5,933,883	752,140	6,594	2,076	760,810	6,694,693	20
TOTAL	38,111,120	13,106,763	2,394,892	53,612,775	21,161,611	3,002,904	457,012	24,621,527	78,234,302	21

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500, in 1870-71, £11,067, in 1874-75, £83,800, in 1875-76, £4,250, total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1885-86, is the Exchange on and £2,205 in respect

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS.

	India, General.	Central Provinces.	Burma.	Assam.	No. of Items.
STATE RAILWAYS.	£	£	£	£	
India	—85,741	57,191	70,058	30,179	1
England	612,818	18,574	29,425	...	2
Exchange	192,898	5,846	9,262	...	3
	719,975	81,611	108,745	30,179	4
DEDUCT—Charged to Revenue	...	...	...	30,179	5
Charged to Famine	...	...	...	...	6
TOTAL . £	719,975	81,611	108,745	...	7
IRRIGATION AND NAVIGATION.					
India	...	...	...	...	8
England	...	...	...	...	9
Exchange	...	...	...	...	10
TOTAL . £	...	...	...	...	11

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS											
	CHARGED AGAINST REVENUE.											
	Famine Insurance.		Frontier Railways prior to 1885-86	Preliminary Expenditure on Railways not originally charged to Construction	Railways other than those in the preceding columns	Irrigation Works other than under Famine Insurance	Exchange prior to 1885-86. ‡	Total charged against Revenue	Not charged against Revenue	Total Construction.	Capital charge involved by incurring a specific amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	Railways	Irrigation Works										
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334		5,400,334
2	...	...	..	...	...	—5,736	...	—5,736	219,849	214,113	..	214,113
3	...	.	...	...	..	—1,853	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	. .	..	835	737	—58,057	36,907	—19,578	2,198,231	2,178,653	...	2,178,653
5	...	..	...	2,239	—11,808	—17,197	3,459	—23,307	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	—14,487	4,178	5,581	5,584	1,628,474	1,634,058	..	1,634,058
7	...	...	. .	20,618	—5 755	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,770	4,391	74,013	117,813	3,553,307	3,671,120	.	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	..	4,478,074
10	...	...	...	9,934	19,746	74,750	86,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	..	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	..	5,094,290
13	...	...	...	—645	172,427	49,154	139,103	360,039	4,122,542	4,482,581	.	4,482,581
14	...	...	1,334,390	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	. .	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	..	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	—129,101	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	—264,922	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	898,100	253,046	138,700	...	97,537	...	224,082	1,611,465	4,078,152	5,689,017	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	11,467	...	1,419,329	5,275,364	6,694,693	1,086,045	7,780,738
21	2,599,011	1,121,962	4,353,776	294,205	1,715,319	5,706,678	2,118,375	17,909,326	60,324,976	78,234,302	13,610,299	91,844,601

and South-Eastern Railway is included in the following years under India, in 1868-69, £202,388, under England in 1868-69, £332,152, in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England, in 1868-69, £14,000, and in takings, under England, in 1882-83, £1,762,582, in 1883-84, £12,785, in 1884-85, £702, in 1885-86, £2,144

R106,750 debt incurred in India

Cost of English Stores included in columns 3 and 7 transferred in India to Other Services. The differences amount to £166,697 in respect of Railways, of Irrigation Works.

and IRRIGATION WORKS not charged against REVENUE by PROVINCES during 1885-86.

No. of Items.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£
1	560,106	—112,947	2,482,625	582,490	196	3,584,157
2	205,130	91,757	829,471	...	...	1,787,175
3	64,569	28,882	261,094	...	...	562,551
4	829,805	7,692	3,573,190	582,490	196	5,933,883
5	2,158	99,718	500,000	...	...	632,055
6	250,000	...	...	339,000	...	589,000
7	577,647	—92,026	3,073,190	243,490	196	4,712,828
8	63,849	95,150	207,147	142,949	44,771	553,866
9	...	75	...	6,519	...	6,594
10	...	24	...	2,052	...	2,076
11	63,849	95,249	207,147	151,520	44,771	562,536

N.—Exp. not charged to Revenue.

No. 71.—ABSTRACT ACCOUNT of STATE RAILWAYS

NAMES OF RAILWAYS.	EXPENDITURE DURING THE YEAR.						
					DEDUCT		
	Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same account.	NET TOTAL.
	£	£	£	£	£	£	£
STATE RAILWAYS.							
India, General.							
Bhopal	...	...	...	...	...	...	...
Rajputana-Malwa System	160,733	3,366	...	...	...	*33,912*	130,187
Holkar	4,603	...	...	...	...	...	4,603
Sindia	4,795	...	...	24	...	...	4,819
Store-keeper for State Railways	...	...	*103,281*	*—24,604*	*33*	...	78,644
Expenditure in England for Stores purchased and remaining unappropriated	...	...	256,275	*—2,071*	...	...	254,204
East Indian	328,230	11,982	...	...	*77,397*	*15,297*	247,518
Assam.							
Jorhat	4,842	765	590	...	...	...	6,197
Cheerapoonjee Mountain	21,265	2,717	...	...	...	...	23,982
Central Provinces.							
Nagpur and Chhattisgarh	19,985	3,077	20,153	2,136	*5*	...	45,346
Wardha Coal	6,601	53	9,215	4,180	...	...	20,049
Umaria Colliery	12,420	2,324	1,471	6	*5*	...	16,216
Burma.							
Burma Railways	99,872	5,984	1,040	8,673	*6,824*	...	108,745
Bengal.							
Eastern Bengal	120,427	3,308	97,864	16,574	...	...	238,173
Nalhati	2	...	...	176	...	*532*	*—354*
Northern Bengal	25,499	...	...	5,638	...	*1,848*	29,289
Tirhoot including Extensions	27,334	*121*	...	...	...	*76,490*	*—49,035*
Patna and Gya	8,381	...	...	...	...	...	8,381
Ranaghat-Bhugwangola	124	...	...	...	...	*48*	76
Dacca	138,620	6,158	...	2,061	*309*	*34,765*	111,765
Assam-Behar { Tirhoot Section	95,418	7,908	83,733	9,621	*114*	...	196,566
Assam-Behar Section	144,682	13,237	55,374	24,793	*188*	...	237,898
Nagpur-Bengal	39,100	17,009	..	..	*213*	*1,008*	54,888
Kaunia-Dhurla	*—677*	...	2,835	...	...	...	2,158
North-Western Provinces.							
Ghazipur and Dildarnagar	*—402*	...	...	...	...	...	*—402*
Cawnpore-Achneyra	42,095	1,611	27,589	7,591	...	...	78,886
Bareilly-Philibhit	8,403	456	...	...	*149*	*1,977*	6,733
Cawnpore-Kalpi-Jhansi	*—98,379*	*—6,316*	*—49,832*	*—1,450*	—246	...	*—155,631*
Jhansi-Manikpur Railway	*—254,550*	*—30,429*	*—28,666*	*—847*	—260	...	*—314,232*
Bilaspore-Etawah Railway	*—545*	...	15	...	...	...	*—510*
Katni-Umaria Section, Bilaspur-Etawah Railway	279,215	13,444	...	11,990	*65*	*11,454*	293,130
Lucknow, Seetapur and Kheri	72,742	7,147	19,826	8	*5*	...	99,718
Punjab.							
Bolan Lowar Ghat	183,950	51,195	10,569	5,819	...	...	251,533
North-Western	451,635	698	...	35,175	...	*113,007*	374,501
Amritsar-Pathankote	*—4,805*	500	12,121	...	*7,298*	...	518
Kewari-Ferozepore	68,254	4,665	...	...	*10*	*28,539*	44,370
Sindh-Sagar—Eastern Section	96,264	658	...	10,176	...	...	107,098
Sindh-Sagar—Western Section	327,193	17,858	190,177	121,092	*115*	...	656,205
Ferozepore (Sutlej) Bridge and Tramway	100,559	8,158	49,349	5,956	*144*	...	163,878
Sindh-Pishin—Northern Section	1,392,720	59,583	92,586	168,759	*28,797*	...	1,684,851
Sindh-Pishin—Bostan Gulistan Section	12,414	391	...	...	...	...	12,805
Sindh-Pishin—Durwaza Quetta Section	38,792	6,527	1,224	852	*2*	...	47,393
Kandahar-Reserve	...	...	223,285	40,884	*34,131*	...	230,038
Bombay.							
Dhond and Manmad	196	...	...	...	...	...	196
South Mahratta Railway(*a*)	...	...	...	...	...	...	...
Madras.							
Cuddapah-Nellore	83,685	13,352	46,739	15,236	*332*	...	158,680
Cuddapah-Nellore Railway, Kadiri Extension Survey	8,499	..	...	...	...	*10*	8,489
Bellary-Kistna	300,569	31,679	51,777	25,120	*607*	...	408,538
Bellary-Kistna Railway, Hindupur Extension Survey	...	...	...	...	...	...	...
Damalchera—Villupuram Survey	6,783	...	...	...	...	...	6,783
Vizagapatam-Raipur	...	...	...	...	...	...	...
TOTAL including East Indian and Eastern Bengal Railways.	4,377,563	259,286	1,278,590	493,568	*156,237*	*318,887*	5,933,883
DEDUCT—Amount charged to the Ordinary Grant					{ Construction of Railways charged to Revenue		632,053
					{ Famine Relief and Insurance		589,000
Net charged to State Railways—Construction						{ India	2,363,102
						{ England	1,787,175
ADD—Exchange							562,555
					GRAND TOTAL STATE RAILWAYS—CONSTRUCTION		4,712,830

(*a*) 10,384*l*. Ordinary Famine Relief outlay recovered from the South

—CONSTRUCTION—for the Year ended 31st March 1886.

TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						
Construction.	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	NET TOTAL.	REMARKS.
£	£	£	£	£	£	
131,057	...	...	...	...	131,057*	*Represents amount contributed by the State for construction £125,000, and Survey charges £6,057.
7,687,959	563,567	455,259	372,686	*5,441*	9,074,030	
1,151,539	135,404	...	17,410	*4,095*	1,300,258	
836,648	59,058	...	25,295	*762*	920,149	
96	...	130,428	...	*84*	130,440	
..	...	558,011	...	...	558,011	
1,518,569	24,751	1,305,276	...	*972,446*	1,936,150	*See* Combined Account No. 71A.
49,800	2,821	800	...	*6*	53,415	
47,563	5,050	...	...	...	52,613	
962,615	79,707	45,018	55,910	*634*	1,142,616	
596,486	61,142	20,858	20,296	*706*	698,076	
17,825	4,304	3,409	6	*5*	25,599	
2,459,131	203,565	74,308	125,061	*8,363*	2,853,702	
1,271,260	131,717	184,927	22,446	*96,794*	1,513,556	*See* Combined Account No. 71B.
32,043	3,000	2,507	1,186	*3,247*	35,489	
1,918,213	219,457	57,590	86,205	*4,334*	2,277,221‡	‡ Outlay incurred on the Porada Section of the Northern Bengal Railway up to 31st March 1884, amounting to £156,000, was transferred in previous year to the Eastern Bengal Railway, with which line it was amalgamated.
1,361,696	97,222	..	68,848	*696*	1,527,070	
378,387	24,112	...	15,810	*137*	418,172	
26,592	2,568	225	...	*20*	29,365	
555,155	34,510	12,129	30,653	*791*	631,056	
194,281	13,471	83,799	9,621	*169*	301,003	
297,274	29,839	113,551	28,359	*260*	468,703	
136,985	26,264	125	7	*229*	163,152	
92,292	829	2,956	...	...	96,077	
64,475	5,836	...	12	*12*	70,311	
1,043,187	60,890	44,626	36,548	*78*	1,185,173	
136,207	9,016	3	4,207	*376*	149,057	
...	...	...	...	...	...	
...	...	...	...	...	..	
17,974	...	73	42	*1*	18,088	
310,022	15,782	51,521	11,990	*77*	389,238	
92,593	8,417	43,707	8	*5*	144,720	
183,950	51,195	10,569	5,819	...	251,533	
14,865,991	1,331,133	265,719	573,970	*22,771*	17,014,042	
536,581	16,753	12,127	2,777	*7,498*	560,740	
1,115,305	73,692	...	80,939	*939*	1,269,087	
117,288	900	...	10,176	...	128,364	
335,902	18,670	198,612	121,166	*125*	674,225	
114,898	8,158	59,595	5,956	*145*	188,462	
1,997,668	96,621	242,426	224,872	*29,221*	2,532,366	
12,414	391	...	....	...	12,805	
38,792	6,527	1,224	852	2	47,303	
...	...	223,285	40,884	*34,131*	230,038	
949,709	77,339	974	65,699	*1,572*	1,092,149	
34,178	7,147	13,262	20,151	*22,031*	52,707	
159,389	30,290	122,848	24,236	*341*	336,422	
13,692	...	15	...	*10*	13,697	
594,616	67,130	167,392	49,109	*704*	877,543	
3,452	...	...	...	...	3,452	
8,983	...	36	...	...	9,019	
24,543	...	*—38*	...	*1*	24,504	
44,495,365	3,608,305	4,569,152	2,159,212	*1,219,259*	53,612,775	
					5,615,226	
					2,733,979	
					31,426,681	
					11,725,050	
					2,111,839	
					45,263,570	

Company, shown as a drawback against Protective outlay.

N.—Exp. not charged to Revenue.

No. 71A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY.

	During the year 1885-86	To end of previous year.	TOTAL.
EAST INDIAN RAILWAY	£	£	£
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—			
East Indian Railway Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	..	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	544,991	1,695,280	2,240,271
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
	544,991	11,495,524	12,040,515
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 31st December 1879	..	264,527	264,527
Capital Account: Preliminary Expenses	...	529	529
„ „ Land	3,638	21,595	25,233
„ „ Construction of Line	184,551	97,455	282,006
„ „ Ballast and Permanent-way	34,535	121,956	156,491
„ „ Stations and Buildings	45,061	210,567	255,628
„ „ Plant	9,870	29,883	39,753
„ „ Rolling Stock	45,062	408,109	453,171
„ „ Establishment	11,982	12,769	24,751
New Minor Works	332	264	596
Payment to Shareholders on account of Collieries	..	30,515	30,515
Kurhurballee Colliery Block	3,544	2,297	5,841
Serampore Colliery Block	1,637	1,836	3,473
Electric Telegraph	..	806	806
Capital Advance and Store Advance Accounts	—77,097	1,380,573	1,303,176
	807,806	14,079,205	14,887,011
DEDUCT—Value of Stores, Cash Deposits, &c, received from Company on purchase of Line, *viz* :—			
(1) Cash Deposits, &c, made over to the new undertaking	...	82,217	82,217
(2) Stores made over to the new undertaking	.	766,534	766,534
(3) Sale-proceeds of Surplus Stores, &c.	15,297	46,298	61,595
Capital outlay	792,509	13,184 156	13,976,665
DEDUCT—Charged in England	544,091	11,484,849	12,029,840
Net Outlay in India, of E I. Railway £	247,518	1,699 307	1,946,825

No. 71B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY.

	During the year 1885-86.	To end of previous year	TOTAL.
EASTERN BENGAL RAILWAY	£	£	£
DEBT INCURRED IN OR CREATED FOR THE PURCHASE OF THE LINE—			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent Stock issued in redemption of portion of the Eastern Bengal Railway, Annuity and 4 per cent Debenture Stock	541,054	67,006	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	..	108	108
	541,054	1,028,730	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE—			
Overdrawn Capital to 30th June 1884	...	42,448	42,448
Capital Account: Preliminary Expenses	28	12,723	12,751
„ „ Land	6,812	115,920	122,732
„ „ Construction of Line	12,612	216,024	228,636
„ „ Ballast and Permanent-way	41,260	409,283	450,543
„ „ Stations and Buildings	53,204	139,404	192,608
„ „ Plant	2,910	16,846	19,756
„ „ Rolling-Stock	1,137	190,319	191,456
„ „ Establishment	3,308	128,409	131,717
„ „ Steam Ferries	2,464	7,866	10,330
„ „ Suspense Account	121,970	87,063	209,033
„ „ Loss by Exchange	16,574	5,872	22,446
Deduct value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.* :—	803,333	2,400,907	3,204,240
Cash Deposits, &c., made over to the new undertaking	...	72,788	72,788
Depreciation on Flotilla Account	..	24,006	24,006
Other Capital Receipts	24,106	...	24,106
Capital Outlay	779,227	2,304,113	3,083,340
DEDUCT—Charged in England	541,054	1,538,040	2,079,094
Net Outlay in India, of E B. Railway £	238,173	766,073	1,004,246

No. 72.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1886.

IRRIGATION AND NAVIGATION WORKS.	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Stock and Advances	Exchange on Expenditure in England.	Receipts on Capital Account	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same Account	Total.	Net Total	Works.	Establishment.	Tools and Plant.	Stock and Advances	Exchange on Expenditure in England	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BENGAL.																
Orissa Project	37,208	6,915	3,348	..	.	100	598	698	46,773	1,572,710	406,662	195,414	13,384	26,803	7,674	2,207,299
Midnapore Series	274	24	205	514		11	..	11	1,006	534,096	192,233	90,002	2,955	9,480	3,056	825,710
Tidal Canal	.	...	...	...	...		...	...	.	126,624	44,979	5,758	.	2,279	91	179,549
Soane Canal	11,600	2,469	2,553	...	.	16	536	552	16,070	1,784,474	501,514	207,311	18,005	5,224	30,393	2,486,135
TOTAL BENGAL . £	49,082	9,408	6,106	514	...	127	1,134	1,261	63,849	4,017,904	1,145,388	498,485	34,344	43,786	41,214	5,698,693
N.-W. PROVINCES.																
Ganges Canal	3,017	501	—23	...	9	...	1,177	1,177	2,327	2,251,584	366,406	25,306	15,317	9	15,337	2,643,285
Lower Ganges Canal	68,422	11,891	6,346	426	398	2	...	2	87,481	2,081,678	402,575	137,620	29,080	962	18,858	2,633 057
Agra Canal	2,105	328	.	.	..	...	594	594	1,839	647,174	142,969	32,942	5,740	99	4,788	824,136
Eastern Jumna Canal	2,570	581	...	451	...	...	..	..	3,602	237,861	45,521	2,439	6,027	...	47	291,801
TOTAL N.-W. PROVINCES . £	76,114	13,301	6,323	877	407	2	1,771	1,773	95,249	5,218,297	957,471	198,307	56,164	1,070	39,030	6,392,279
PUNJAB.																
Western Jumna Canal	16,555	3,645	68	..	...	17	1,377	1,394	18,874	751,334	211,000	11,846	7,738	...	1,001	980,917
Bari Doáb Canal	9,407	2,027	2	575	.	82	..	82	11,929	1,218,310	273,072	48,103	6,592	..	1,648	1,544,429
Sirhind Canal	130,176	31,631	—6,616	612		323	...	323	155,480	2,146,427	681,798	361,140	45,993	274	17,400	3,218,232
Chenab Canal	46,973	8,667	422	...	.	96	812	908	55,154	106,463	20,749	2,958	4,503	...	184	134,489
Lower Sohag and Para Canal	10,648	2,426	53	. .	...	...	425	425	12,702	28,893	9,316	643	896	...	7	39,741
Sidhnai Canal	16,087	4,310	37	...		8	102	110	20,324	39,297	12,051	2,056	670	...	20	54,054
	229,846	52,706	—6,034	1,187	...	526	2,716	3,242	274,463	4,290,724	1,207,986	426,746	66,3_2	274	20,260	5,971,862
Less—Outlay from Contribution by Native States for Sirhind Canal, and ordinary outlay on Sidhnai Canal	51,418	13,985	—2,090	4,284		281	...	281	67,316	770,285	285,523	122,367	16,563	...	6,383	1,188,355
TOTAL PUNJAB . £	178,428	38,721	—3,944	—3,097	...	245	2,716	2,961	207,147	3,520,439	922,463	304,379	49,829	274	13,877	4,783,507
Carried forward . £	303,624	61,430	8,485	—1,706	407	374	5,621	5,995	366,245	12,756,640	3,025,322	1,001,171	140,337	45,130	94,121	16,874,479

N.—Exp. not charged to Revenue.

No. 72.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION WORKS—CONSTRUCTION—for the Year ended 31st March 1886—*contd.*

IRRIGATION AND NAVIGATION WORKS—*continued.*	EXPENDITURE DURING THE YEAR.									TOTAL EXPENDITURE UP TO 31ST MARCH 1886.						
						Deduct										
	Works	Establishment.	Tools and Plant	Stock and Advances	Exchange on Expenditure in England.	Receipts on Capital Account.	Stores and Advances paid for in previous years, and charged to Works in current year in excess of payments on the same Account	Total.	Net Total	Works	Establishment.	Tools and Plant.	Stock and Advances.	Exchange on Expenditure in England.	Less Receipts on Capital Account.	Net Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	303,624	61,430	8,485	—1,706	407	374	5,621	5,995	366,245	12,756,640	3,025,322	1,001,171	140,337	45,130	94,121	16,874,479
MADRAS.																
Godávári Delta System	24,423	5,467	626	..	366	21	...	21	30,861	755,188	185,862	90,535	..	498	87	1,031,996
Kistna Delta System	26,385	5,672	3,531	...	670	17	3	20	36,238	530,710	130,808	42,565	—3	977	650	704,437
Penner Anicut System	1,919	441	..	...	...	...	...	...	2,360	113,353	28,299	2,786	.	..	1	114,437
Cauvery Delta System	18,455	4,238	101	...	...	13	..	13	22,781	120,998	28,497	4,862	.	125	33	154,449
Srivaikuntham System	689	158	—1	...	.	...	...	.	846	101,943	28,301	1,052	...	...	24	131,272
Sangam System	41,934	6,865	296	...	...	...	...	...	49,095	194,443	38,604	12,760	...	17	...	245,824
Kurnool Canal (*a*)	2,144	...	...	..	675	547	...	547	2,272	1,778,214	...	...	...	408,091	20,371	2,165,934
Barur Tank Project	5,390	1,240	437	...	.	...	...	..	7,067	18,339	4,285	688		...	..	23,312
TOTAL MADRAS £	121,339	24,081	4,990	...	1,711	598	3	601	151,529	3,613,218	444,656	155,248	—3	409,708	21,166	4,601,661
BOMBAY.																
Dekkan.																
Hathmati Canal	...	..	...	...	..	...	...	...	...	38,364	9,952	906	...	...	129	49,093
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	.	...	26,036	6,703	1,931	...	...	20	34,650
Kádvá River Works	2,748	530	—221	...	...	...	...	...	3,057	47,939	12,452	1,703	...	...	14	62,080
Lower Panjhra River Works	508	101	...	...	...	...	...	...	609	34,323	6,860	323	...	...	4	41,502
Mutha Storage Lake and Works	3,885	2,164	135	...	...	15	...	15	6,169	491,122	85,195	10,910	...	...	1,217	586,010
Krishna Canal	146	51	...	...	...	...	...	...	197	64,931	13,570	196	...	...	...	78,697
Ekruk Tank	291	39	—1	...	...	...	...	..	329	100,709	21,251	971	...	...	119	122,812
	7,578	2,885	—87	...	...	15	..	15	10,361	803,424	155,983	16,940	...	..	1,503	974,844

Sindh.																
Unherwáh	9,691	2,143	...	...	...	...	...	...	11,834	24,875	4,626	48	....	...	...	29,549
Eastern Nara	21,425	4,894	86	...	...	...	...	...	26,405	368,896	90,206	4,009	...	...	18	463,093
Begari Canál	3,451	762	45	...	...	...	...	...	4,258	136,926	22,700	467	...	...	2	160,091
Desert Canal	1,394	308	46	...	...	...	...	...	1,748	87,287	19,811	1,428	...	...	4	108,522
	35,961	8,107	177	...	...	...	...	...	44,245	617,984	137,343	5,952	...	...	24	761,255
TOTAL BOMBAY . £	43,539	10,992	90	...	...	15	...	15	54,606	1,421,408	293,326	22,892	...	...	1,527	1,736,099
	468,502	96,503	13,565	—1,706	2,118	987	5,624	6,611	572,371	17,791,266	3,763,304	1,179,311	140,334	454,838	116,814	23,212,239
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	...	...	89	5	...	94
TOTAL CONSTRUCTION . £	468,502	96,503	13,565	—1,706	2,118	987	5,624	6,611	572,371	17,791,266	3,763,304	1,179,311	140,423	454,843	116,814	23,212,333
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay . .	7,141	2,795	—86	...	...	15	...	15	9,835							5,419,452
	461,361	93,708	13,651	—1,706	2,118	972	5,624	6,596	562,536							17,792,881
TOTAL OUTLAY FOR IRRIGATION WORKS NOT CHARGED AGAINST REVENUE . . . £ — India									553,866							14,332,997
— England									6,504							3,002,878
Add—Exchange . . .									2,076							457,006

(*a*) A further sum of £2,144 was paid in respect of the purchase of the Madras Irrigation and Canal Company's undertaking.

No. 73.—ABSTRACT ACCOUNT of EXPENDITURE—STATE RAILWAYS, REDEMPTION of LIABILITIES, for the Year ended 31st March 1886.

	During the year 1885-86.	To the end of previous year.	TOTAL.
EAST INDIAN RAILWAY.	£	£	£
East Indian Railway Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity .	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity .	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	544,991	1,695,280	2,240,271
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . .	...	223,630	223,630
Total E. I. R. Carried over .	544,991	11,495,524	12,040,515

	During the year 1885-86.	To the end of previous year.	TOTAL.
	£	£	£
Total E. I. R. Brought forward .	544,991	11,495,524	12,040,515
EASTERN BENGAL RAILWAY.			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock and Annuity . .	541,054	67,006	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock	...	108	108
Total E. B. R. .	541,054	1,028,730	1,569,784
GRAND TOTAL .	1,086,045	12,524,254	13,610,299

N.—Exp. not charged to Revenue.

No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	GENERAL AND POLITICAL. Buildings and Roads. Inspector General of Military Works.	Simla, Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	No. of Items.
	£	£	£	£	£	£	
DIRECTION.							
Chief Engineer and Secretariat.							
Inspector General and Assistant	12,342	...	...	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	2
Upper Subordinates	...	...	...	...	...	...	3
Office Establishment	5,093	...	...	...	...	...	4
Travelling allowances	1,108	...	...	...	...	...	5
Contingencies	858	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	7
TOTAL . £	19,401	...	...	...	...	...	8
Superintending Engineers.							
Superintending Engineers and Assistants	10,371	2,771	2,408	483	767	...	9
Upper Subordinates	...	...	...	...	...	...	10
Office Establishment	4,018	...	1,471	...	...	...	11
Travelling allowances	1,039	175	130	..	41	...	12
Contingencies	1,216	92	191	...	21	...	13
Local allowances	548	...	...	...	...	...	14
TOTAL . £	17,192	3,038	4,200	483	829	...	15
TOTAL DIRECTION . £	36,593	3,038	4,200	483	829	...	16
CONSTRUCTION.							
Engineer Establishment, consisting of Executive and Assistant Engineers	47,392	2,795	7,521	720	1,611	...	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	19,724	1,657	3,999	429	663	1,250	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	7,633	801	1,864	301	148	...	19
Petty Establishment	5,171	189	1,308	776	138	...	20
Office ditto, including Accountants	15,362	1,542	1,817	...	846	...	21
Medical ditto	...	...	...	...	...	...	22
Local allowances	3,308	...	...	...	...	...	23
Travelling allowances	11,291	685	2,586	516	356	...	24
Contingencies	4,597	157	611	142	84	...	25
Special allowances	...	...	...	...	...	...	26
TOTAL CONSTRUCTION . £	114,478	7,826	19,706	2,884	3,846	1,250	27
ACCOUNTS.							
Examiners, and Deputy and Assistant Examiners	3,212	...	890	350	415	...	28
Accountants	5,906	...	1,781	...	...	...	29
Clerks and office servants	...	...	322	...	...	...	30
Travelling allowances	383	...	169	...	11	...	31
Contingencies	374	...	47	...	16	...	32
Local allowances	...	...	...	...	...	...	33
TOTAL ACCOUNTS . £	9,875	...	3,209	350	442	...	34
COLLECTION OF REVENUE	...	...	...	...	...	...	35
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	36
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	...	...	37
BARRACK DEPARTMENT	12,693	...	...	...	...	...	38
TOTAL AMOUNT AUDITED . £	173,639	10,864	27,115	3,717	5,117	1,250	39
Add—Charges of other departments and of previous year disbursed during the year	...	271	41	...	...	...	40
TOTAL . £	173,639	11,135	27,156	3,717	5,117	1,250	41
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	20,009	...	5,033	...	...	...	42
GRAND TOTAL . £	153,630	11,135	22,123	3,717	5,117	1,250	43

of the PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1886.

Railways.)

No. of Items.	GENERAL AND POLITICAL. BUILDINGS AND ROADS. Biluchistan Agency.	Rajputana.	Total.	CENTRAL PROVINCES. Buildings and Roads.	BURMA. Buildings and Roads.	ASSAM. Buildings and Roads.	CARRIED FORWARD. Buildings and Roads.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£
1	...	...	12,342	...	...	...	12,342	...	12,342
2	...	...		4,322	2,915	2,505	9,742	...	9,742
3	...	...	...	...	...	...	...	...	...
4	...	...	5,093	2,186	3,012	1,334	11,625	...	11,625
5	...	...	1,108	418	190	321	2,043	...	2,043
6	...	...	858	457	331	207	1,913	...	1,913
7	...	...	...	...	106	391	557	...	557
8	...	...	19,401	7,383	6,620	4,818	38,222	...	38,222
9	1,003	1,773	19,576	..	1,254	...	20,830	...	20,830
10	...	...	...	...	..	...	...	...	...
11	670	779	6,038	...	92	..	7,030	...	7,030
12	224	265	1,874	...	238	...	2,112	...	2,112
13	207	308	2,035	...	...	...	2,035	...	2,035
14	27	...	575	...	...	...	575	...	575
15	2,131	3,125	30,998	...	1,584	...	32,582	...	32,582
16	2,131	3,125	50,399	7,383	8,204	4,818	70,804	...	70,804
17	4,166	6,043	70,248	9,201	15,395	12,209	107,053	...	107,053
18	448	950	29,120	4,018	9,197	4,623	46,958	...	46,958
19	89	951	11,787	2,432	3,356	1,981	19,556	...	19,556
20	102	199	7,883	355	1,576	948	10,762	...	10,762
21	1,423	1 227	22,217	3,397	6,019	4,775	36,408	...	36,408
22	23	...	23	...	298	...	321	...	321
23	...	...	3,308	...	5,874	3,881	13,063	...	13,063
24	1,881	998	18,313	4,121	8,481	4,289	35,204	...	35,204
25	366	426	6,383	626	1,159	924	9,092	...	9,092
26	753	...	753	...	...	...	753	...	753
27	9,251	10,794	170,035	24,150	51,355	33,630	279,170	...	279,170
28	...	960	5,847	1,540	1,247	1,479	10,093	...	10,093
29	...	333	8,020	951	1,083	041	10,995	...	10,995
30	...	293	615	706	1,081	634	3,036	...	3,036
31	...	18	581	109	109	136	935	...	935
32	...	202	639	135	116	.97	987	...	987
33	...	...	...	...	387	425	812	...	812
34	...	1,806	15,682	3,441	4,023	3,712	26,858	...	26,858
35	...	93	93	...	564	...	657	...	657
36	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	...	...	...	...
38	...	....	12,693	379	...	...	13,072	...	13,072
39	11,382	15,818	248,902	35,353	64,146	42,160	390,561	...	390,561
40	6,597	3	6,912	...	...		6,912	...	6,912
41	17,979	15,821	255,814	35,353	64,146	42,160	397,473	...	397,473
42	...	354	25,396	683	1,930	2,874	30,883	...	30,883
43	17,979	15,467	230,418	34,670	62,216	39,286	366,590	...	366,590

N.—Exp. not charged to Revenue.

No. 74.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.	£	£	£	£	£	£	£	£	£	
Chief Engineer and Secretariat.										
Inspector General and Assistant	12,342	...	12,342	...	...	...	...	...	...	1
Chief Engineer and Assistants	9,742	...	9,742	11,417	...	11,417	4,666	4 535	9,201	2
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	..	...	...	3
Office Establishment	11,625	...	11,625	10,821	...	10,821	3,173	3,218	6,391	4
Travelling allowances	2,043	...	2,043	812	...	812	1,163	841	2,004	5
Contingencies	1,913	...	1,913	1,044	..	1,044	1,084	458	1,542	6
Presidency and local allowances	557	...	557	1,013	...	1,013	...	...	...	7
Presidency house-rent	...	...	...	273	...	273	...	...	...	8
TOTAL . £	38.222	...	38,222	25,380	...	25.380	10,086	9,052	19,138	9
Superintending Engineers.										
Superintending Engineers and Assistants	20,830	...	20,830	13,799	...	13,799	5,859	6,159	12,318	10
Upper and Lower Subordinates	...	...	...	...	...	...	.	..	...	11
Office and Petty Establishments	7,030	...	7,030	7,427	...	7,427	2,014	2 389	4,403	12
Travelling allowances	2,112	...	2,112	1,029	...	1,029	707	601	1,398	13
Contingencies	2,035	...	2,035	820	...	820	363	632	995	14
Local allowances	575	...	575	119	...	119	...	...	...	15
Presidency house-rent	...	...	...	446	...	446	..	...	...	16
TOTAL . £	32,582	...	32,582	23,640	...	23,640	9,033	10,081	19,114	17
TOTAL DIRECTION . £	70,804	...	70,804	49,020	...	49,020	10,119	10,133	38,252	18
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	107,053	...	107,053	55,375	..	55,375	45,028	37,594	82,622	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	46,958	...	46,958	27,464	...	27,464	5,955	6,799	12,754	20
Lower Subordinates	19,556	...	19,556	8,005	...	8,005	4,403	7,750	12,153	21
Petty Establishment	10,762	...	10,762	4,390	...	4,390	1,888	7,099	8,987	22
Office ditto, including Accountants	36,408	...	36,408	16,487	..	16,487	12,206	11,541	23,747	23
Medical ditto	321	...	321	1,616	...	1,616	...	1,005	1,005	24
Presidency and local allowances	13,063	...	13,063	639	...	639	...	...	...	25
Travelling allowances	35,204	...	35,204	17,174	...	17,174	14,596	11,634	26,230	26
Presidency house-rent	...	...	..	477	...	477	...	...	...	27
Contingencies	9,092	...	9,092	3,324	...	3,324	2,422	3,080	5,502	28
Special charges and allowances	753	...	753	...	.	...	..	...	..	29
TOTAL CONSTRUCTION . £	279,170	...	279,170	134,951	...	134,951	80,4. 8	86,502	173,000	30
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,093	...	10,093	3,317	...	3,317	3,211	1,160	4,371	31
Accountants	10,995	...	10,995	4,030	...	4,030	1,194	1,639	2,833	32
Clerks and office servants	3,036	...	3,036	3,292	...	3,292	1,949	1,933	3,882	33
Travelling allowances	935	...	935	278	...	278	221	127	348	34
Contingencies	987	...	987	253	...	253	395	265	660	35
Local allowances	812	...	812	477	..	477	...	...	...	36
Presidency house-rent	...	...	...	318	...	318		...	...	37
TOTAL ACCOUNTS . £	26,858		26,858	11,965	..	11,965	6,970	5,124	12,094	38
COLLECTION OF REVENUE	657	. .	657	20,312	...	20,312	...	35,021	35,021	39
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	..	...	10,793	...	10,793	...	3,064	3,064	40
SPECIAL ESTABLISHMENT FOR SURVEYS	..	...		451	...	451	...	3	3	41
BARRACK DEPARTMENT	13,072	...	13,072	...	...	...		...	...	42
THOMASON COLLEGE AND ROORKEE WORK-SHOPS			...	...	...	...	18,081	..	18,081	43
TOTAL AMOUNT AUDITED . £	390.561	...	390,561	227,492	...	227,492	130,068	148,847	279,515	44
Add—Charges of other departments and of previous year disbursed during the year	6,912	..	6,912	472	80,718	81,190	507	1,199	1,706	45
TOTAL . £	397,473	...	397,473	227,964	80,718	308,682	131,175	150,046	281,221	46
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	30,883	...	30,883	90,889	26	90,915	1,725	...	1,725	47
GRAND TOTAL . £	366,590	...	366,590	137,075	80,692	217,767	129,450	150,046	279,496	48

PUBLIC WORKS DEPARTMENT, for the Year ended 31st March 1886—*continued.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
1	...	...	...	...	...	...	...	12,342	...	12,342
2	4,432	3,953	8,385	9,728	5,045	3,269	8,314	45,030	11,757	56,787
3	...	...	...	...	500	345	845	500	345	845
4	4,350	2,224	6,574	5,677	2,521	627	3,148	38,167	6,069	44,236
5	923	488	1,411	1,023	215	304	519	6,179	1,633	7,812
6	559	460	1,019	833	252	143	395	5,685	1,061	6,746
7	...	...	..	...	187	...	187	1,757	...	1,757
8	...	...	.	..	77	..	77	350	...	350
9	10,264	7,125	17,389	17,261	8,797	4,688	13,485	110,010	20,865	130,875
10	4,015	7,388	11,403	12,910	8,285	1,837	10,122	65,698	15,684	81,382
11	...	143	143	..	1,110	...	1,110	1,110	143	1,253
12	1,641	3,139	4,780	5,116	1,709	915	2,624	24,937	6,443	31,380
13	374	628	1,002	1,131	335	514	849	5,778	1,743	7,521
14	407	533	940	598	382	224	606	4,605	1,389	5,994
15	...	...	...	...	175	...	175	869	...	869
16	...	...	...	...	63	...	63	509	...	509
17	6,437	11,831	18,268	19,755	12,059	3,490	15,549	103,506	25,402	128,908
18	16,701	18,956	35,657	37,016	20,856	8,178	29,034	213,516	46,267	259,783
19	32,614	39,226	71,840	51,451	37,031	23,264	60,295	328,552	100,084	428,636
20	6,704	7,704	14,408	39,853	30,051	12,162	42,213	156,985	26,665	183,650
21	6,999	7,500	14,499	1,312	5,685	3,668	9,353	45,960	18,918	64,878
22	1,933	7,041	8,974	44,466	1,998	1,628	3,626	65,437	15,708	81,205
23	7,867	12,426	20,293	...	16,788	8,286	25,074	89,756	32,253	122,009
24	89	1,561	1,650	58	40	196	236	2,124	2,762	4,886
25	...	..	..	...	2,100	..	2,100	15,802	...	15,802
26	9,350	11,643	20,993	18,403	13,007	11,079	24,086	107,734	34,356	142,090
27	...	...	...	...	621	...	621	1,098	..	1,098
28	2,096	3,402	5,498	3,455	2,466	2,067	4,533	22,855	8,549	31,404
29	841*	...	841	...	...	..	...	1,594	...	1,594
30	68,493	90,503	158,996	158,998	109,787	62,350	172,137	837,897	239,355	1,077,252
31	3,233	1,774	5,007	3,285	3,382	...	3,382	26,521	2,934	29,455
32	3,040	1,668	4,708	8,799	4,439	...	4,439	45,654	6,425	52,079
33	2,159	1,185	3,344		2,721	...	2,721			
34	285	156	441	230	246	...	246	2,195	283	2,478
35	193	802	995	458	163	...	163	2,449	1,067	3,516
36	...	...	...	...	776	...	776	2,065	...	2,065
37	...	...	...	...	352	...	352	670	...	670
38	8,910	5,585	14,495	12,772	12,079	...	12,079	79,554	10,709	90,263
39	...	24,435	24,435	...	...	2,495	2,495	20,969	61,951	82,920
40	...	103	103	12,724	...	385	385	23,517	3,552	27,069
41	...	862	862	4,962	...	...	...	5,413	865	6,278
42	...	...	...	..	...	...	...	13,072	...	13,072
43	...	...	...	...	...	...	...	18,081	...	18,081
44	94,104	140,444	234,548	226,472	142,722	73,408	216,130	1,212,019	362,699	1,574,718
45	...	1,871	1,871	1,835	3,544	5,749	9,293	13,270	89,537	102,807
46	94,104	142,315	236,419	228,307	146,266	79,157	225,423	1,225,289	452,236	1,677,525
47	8,814	15,238	24,052	4,566	7,929	3,661	11,590	144,806	18,925	163,731
48	85,290	127,077	212,367	223,741	138,337	75,496	213,833	1,080,483	433,311	1,513,794

* Includes £619 on account of Boat-bridges and Ferries, and £222 for contributions to Canal Establishment in Ferozepore District.

N.—Exp. not charged to Revenue.

No. 75.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears to the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. See page 182.	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hydera-bad.	Port Blair.	No. of Items.
		£	£	£	£	£	£	
WORKS AND REPAIRS.								
FAMINE RELIEF AND INSURANCE. Original Works	101	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE. Repairs	101	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	127	...	...	...	...	...	...	3
Minor Works and Navigation, Capital. Repairs	127	...	...	...	...	...	...	4
Ditto Revenue. Original Works	127	..	...	...	...	...	...	5
Ditto Revenue. Repairs	127	...	...	...	...	...	...	6
Minor Irrigation and Agricultural. Original Works	128 & 129	...	...	...	...	...	...	7
Minor Irrigation and Agricultural. Repairs	128 & 129	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial. Original Works	141	226,924	29,048	28,226	6,794	5,437	1,356	9
Imperial. Repairs	141	159,206	3,461	29,640	3,659	6,595	1,636	10
Provincial. Original Works	142	...	...	...	...	...	...	11
Provincial. Repairs	142	...	...	...	...	...	...	12
Local, Incorporated. Original Works	143	...	...	...	881	...	...	13
Local, Incorporated. Repairs	143	...	...	...	1,376	...	...	14
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	117	...	...	...	...	...	...	15
Major Works—Working Expenses. Repairs	117	...	...	...	...	...	...	16
Capital Outlay on Irrigation Works. Original Works	179 to 181	...	..	...	...	...	...	17
Capital Outlay on Irrigation Works. Repairs	179 to 181	...	...	...	..	...	...	18
GRAND TOTAL WORKS AND REPAIRS. £		386,130	32,509	57,866	12,710	12,032	2,992	19
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE. Establishment	101	...	...	...	...	...	...	20
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Establishment Capital.	127	...	...	...	...	...	...	21
Minor Works and Navigation, Ditto Revenue.	127	...	...	...	...	...	...	22
Minor, Irrigation and Agricultural Ditto	128 & 129	...	...	..	...	...	...	23
BUILDINGS AND ROADS.								
Imperial. Establishment	141	153,630	11,135	22,123	3,153	5,117	1,250	24
Provincial. Ditto	142		...	...	...	...	...	25
Local, Incorporated. Ditto	143	...	..	...	564	...	...	26
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses Establishment	117	...	...	.	..	...	...	27
Capital Outlay on Irrigation Works Ditto	179 & 181	...	...	...	...	...	...	28
GRAND TOTAL ESTABLISHMENT. £		153,630	11,135	22,123	3,717	5,117	1,250	29
Deduct—Charges for Civil Engineering College and Roorkee Workshops		...	...	...	...	...	...	30
NET TOTAL ESTABLISHMENT. £		153,630	11,135	22,123	3,717	5,117	1,250	31
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS.		39·77	34·25	38·23	29·25	42·53	41·78	32

the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, for 31st March, 1886.

Railways.)

No. of Items.	GENERAL. Rajputana.	Biluchistan Agency.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	..	...	...	...	...	6,670	42,608	7,835	30,317	64,837	152,267
2	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	33,681	567	1,661	29,138	13,977	79,024
4	...	...	...	...	...	...	...	...	..	...	...	...
5	9	...	9	...	...	...	3,228	7,028	3,099	1,320	13,648	28,332
6	1,624	...	1,624	...	...	...	10,911	3,058	19,024	31,158	76,622	142,397
7	330	633	963	...	17,810	...	15,069	82	3,599	40,074	1,835	79,432
8	...	...	...	...	11,695	...	69,155	1,139	82	116,886	4,802	203,759
9	5,993	23,445	327,223	11,977	29,440	11,294	82,825	17,087	47,847	23,300	88,937	639,930
10	11,294	6,577	222,068	4,310	10,421	4,309	15,036	4,953	11,347	17,935	52,981	343,360
11	...	...	...	49,729	36,473	7,063	34,956	94,789	67,661	96,444	120,131	507,246
12	...	...	...	45,483	46,644	10,266	108,435	115,110	111,992	21,623	129,560	589,113
13	638	...	1,519	1,274	18,809	41,565	617	66,790	32,652	—105	44,047	207,168
14	1,357	...	2,733	144	3,053	27,966	5	113,942	42,790	2,054	51,483	244,170
15	...	...	...	...	...	...	8	15,830	12,502	10,878	—292	38,926
16	...	...	...	...	...	...	66,488	79,551	53,654	51,207	19,857	270,757
17	...	...	...	...	...	...	49,082	76,114	178,428	121,339	36,398	461,361
18	...	...	...	...	...	...	...	...	...	...	...	...
19	21,245	30,655	556,139	112,917	174,345	102,463	496,166	638,648	594,173	593,568	718,823	3,987,242
20	...	...	...	...	...	...	1,530	12,235	4,745	2,260	13,732	34,502
21	...	...	...	...	...	...	7,723	112	7	15,078	4,956	27,876
22	822	...	822	...	...	...	7,766	9,261	24,933	8,024	37,547	88,353
23	1,084	1,933	3,017	...	5,604	...	14,593	268	2,119	59,498	2,308	87,407
24	13,389	16,046	225,843	3,437	7,213	3,529	8,909	4,993	10,022	9,465	32,420	305,831
25	...	...	...	31,106	46,169	31,805	128,040	72,196	67,585	65,832	94,176	536,909
26	172	....	736	127	3,230	3,952	127	52,261	7,683	1,867	11,741	81,724
27	...	...	...	...	...	...	39,671	114,869	56,551	37,636	8,756	257,483
28	...	...	...	...	...	...	9,408	13,301	38,721	24,081	8,197	93,708
29	15,467	17,979	230,418	34,670	62,216	39,286	217,767	279,496	212,366	223,741	213,833	1,513,793
30	...	...	...	...	...	...	...	18,081	...	...	...	18,081
31	15,467	17,979	230,418	34,670	62,216	39,286	217,767	261,415	212,366	223,741	213,833	1,495,712
32	72·81	58·65	41·43	30·70	35·68	38·34	43·49	40·93	35·74	37·69	29·75	37·51

N.—Exp. not charged to Revenue.

No. 76.—DETAILED ACCOUNT of EXPENDITURE on TOOLS

(Excluding

PARTICULARS.	India, General.						Central Provinces.	Burma.			No. of Items.
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Rajputana. Buildings and Roads.	Baluchistan Agency.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	
NEW SUPPLIES.	£	£	£	£	£	£	£	£	£	£	
Surveying and mathematical instruments	504	129	6	16	14	1,351	360	129	...	129	1
Machinery, including navigation plant	485	1,588	122	...	...	...	121	—606	...	—606	2
Tools	3,624	454	118	77	97	2,702	792	422	...	422	3
Plant	16	...	...	...	...	...	759	...	...	...	4
Office furniture	135	181	26	...	1	190	31	29	...	29	5
Camp equipage	132	...	...	...	3	914	131	...	...	...	6
Live-stock	75	14	161	...	3	...	...	...	...	...	7
Rolling-stock for railways or canals	2	...	...	...	...	...	...	...	...	...	8
Miscellaneous	138	...	...	...	308	76	...	...	25,695	25,695	9
TOTAL NEW SUPPLIES £	5,111	2,366	433	93	426	5,233	2,194	—26	25,695	25,579	10
Repairs and carriage from place to place	1,958	367	143	42	89	208	157	225	90	315	11
TOTAL £	7,069	2,733	576	135	515	5,441	2,351	199	25,695	25,894	12
Add or deduct—Charges by other Departments	—314	...	...	...	...	310	—9	...	...	...	13
Deduct—Contributions	...	620	...	...	50	...	...	161	...	161	14
GRAND TOTAL £	6,755*	2,113	576	135	465	5,751	2,342	38	25,695	25,733	15
DISTRIBUTION OF THE FOREGOING:											
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	182	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	3	76	...	...	25,695	25,695	19
BUILDINGS AND ROADS:											
Imperial	6,755	2,113	542	135	254	5,675	224	598	...	598	20
Provincial	...	...	...	...	...	...	2,099	—829	...	—829	21
Local, Incorporated	...	...	34	...	26	...	19	269	...	269	22
IRRIGATION:											
(*Imperial, Provincial, and Local.*)											
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	23
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	24
GRAND TOTAL £	6,755	2,113	576	135	465	5,751	2,342	38	25,695	25,733	25

*Includes Simla Imperial Circle. †Excluding Contribution Circle.

and PLANT, of the Public Works Department, for the Year ended 31st March 1886.

Railways.)

No. of Items.	ASSAM.	BENGAL.			N.-W. PROVINCES AND OUDH.			PUNJAB.			MADRAS.	BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	205	343	...	343	370	...	370	73	...	73	624	1,246	305	1,551	5,370	305	5,675
2	228	145	3,464	3,609	...	214	214	113	534	647	4,100	...	...	...	6,296	4,212	10,508
3	684	731	...	731	1,702	...	1,702	625	...	625	17,296	3,474	647	4,121	32,798	647	33,445
4	...	...	...	...	3,223	...	3,223	...	...	...	127	849	611	1,460	4,974	611	5,585
5	61	66	...	66	350	...	350	102	...	102	9	179	522	701	1,360	522	1,882
6	...	...	...	...	525	...	525	328	...	328	87	81	29	110	2,201	29	2,230
7	45	...	...	...	4	...	4	...	...	...	41	9	1	10	352	1	353
8	...	...	...	...	...	—714	—714	...	—5,259	—5,259	62	...	...	...	64	—5,973	—5,909
9	...	...	4,067	4,067	—9	4,222	4,213	...	—1,868	—1,868	9,289	...	...	...	9,802	32,026	41,828
10	1,223	1,285	7,531	8,816	6,165	3,722	9,887	1,241	—6,593	—5,352	31,635	5,838	2,115	7,953	63,217	32,380	95,597
11	276	1,669	10,857	12,526	757	3,585	4,342	495	1,602	2,097	12,753	1,942	607	2,549	21,081	16,741	37,822
12	1,499	2,954	18,388	21,342	6,922	7,307	14,229	1,736	—4,991	—3,255	44,388	7,780	2,722	10,502	84,298	49,121	1,33,419
13	—167	613	...	613	—3	...	—3	53	...	53	—1,319	—45	...	—45	—881	...	—881
14	...	...	...	...	10	...	10	...	—2,090	—2,090	8	...	91	91	849	—1,999	—1,150
15	1,332	3,567	18,388	21,955	6,909	7,307	14,216	1,789	—2,901	—1,112	43,061	7,735	2,631	10,366	82,568	51,120	133,688
16	...	...	...	...	...	—294	—294	...	93	93	1,401	...	1,053	1,053	1,401	852	2,253
17	...	...	1,422	1,422	...	—250	—250	...	...	...	1,165	...	28	28	1,165	1,200	2,365
18	...	...	2,033	2,033	...	279	279	...	157	157	5	...	1,057	1,057	187	3,526	3,713
19	...	...	718	718	...	...	...	...	4	4	1,812	...	189	189	1,891	26,606	28,497
20	230	571	...	571	322	...	322	255	...	255	410	2,066	...	2,066	20,150	...	20,150
21	1,091	2,988	...	2,988	4,645	...	4,645	1,356	...	1,356	20,498	3,790	...	3,790	35,638	...	35,638
22	11	8	...	8	1,942	...	1,942	178	...	178	—15	1,879	...	1,879	4,351	...	4,351
23	...	...	8,109	8,109	...	1,249	1,249	...	789	789	12,795	...	214	214	12,795	10,361	23,156
24	...	...	6,106	6,106	...	6,323	6,323	...	—3,944	—3,944	4,990	...	90	90†	4,990	8,575	13,565
25	1,332	3,567	18,388	21,955	6,909	7,307	14,216	1,789	—2,901	—1,112	43,061	7,735	2,631	10,366	82,568	51,120	133,688

amounting to £30.

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1885-86.

Sections 0 to V.—Debt, Deposits and Advances.

Receipts £116,004,234. Disbursements £110,566,946.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£
O. Permanent Debt	77	Statement of Permanent Debt	192	4,588,364	532,833	+4,055,531(a)
P. Unfunded Debt.	78	Temporary Loans	194	1,000,000	1,000,000	
"	79	Special Loans	194	...	16,953	
"	80	Treasury Notes	195	136,229	2,970,141	—3,283,959
"	81	Deposits of Service Funds	195	626,701	1,453,909	
"	82	Savings Bank Deposits	196	3,792,745	3,398,631	
Q. Deposits and Advances.		Provincial Balances, see Account No. 69	172	731,242	207,360	
"		Commission for Reduction of Debt, see Account No. 49A.	102	683,498	150	
"	83	Excluded Local Funds	197	829,812	790,247	
"	84	Political and Railway Funds	197	56,997	145,093	
"	85	Departmental and Judicial Deposits	198	16,119,439	16,052,409	+3,392,767
"	For these Accounts *vide* Appendix A.	Advances	222	12,253,758	11,752,112	
"		Suspense Account	225	136,031	73,140	
"		Exchange on Remittance Account	226	1,585,806	...	
"		Miscellaneous	227	290,873	274,178	
R. Loans to Municipalities, Native States, &c.	86	Advances, Repayments and Balances	204	307,413	204,693	+102,720
S. Capital Account of Indian Railway Companies.	87	Receipts and Withdrawals	212	9,213,854	5,062,930	+4,150,924
T. Remittances		Inland Money Orders	230	9,312,382	9,298,395	
"	For these Accounts *vide* Appendix A.	Other Local Remittances	230	59,591	...	
"		Other Departmental Accounts	228	1,082,012	1,072,706	
"		Remittances between Civil Treasuries and Departments	228	25,195,851	25,231,683	+410,512
	88	Remittance Account between England and India	214	2,919,034	2,555,574	
U. Secretary of State's Bills.	89	Bills drawn and discharged	216	10,292,692	10,992,746	
V. Cash Balance	90	Distribution Statement	217	14,789,910	17,481,063	
		TOTAL		116,004,234	110,566,946	

(a) Net figure carried to Account No. 1 is 3,584,979*l*. The difference of 470,552*l*. represents amount of Debt incurred in excess of money raised less Loans discharged by debit to the account of the Commission for the Reduction of Debt and by means of the East Indian and Eastern Bengal Railway and Discount Sinking Funds, *vide* note *m* on page 193.

No. 77.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1886, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1885.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1886.
IN INDIA.	£	£	£	£	£	£	£
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Transfer Loan of 1870	1,827,540	...	...	1,827,540	40,000	...	1,787,540
4½ „ Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	1,624,350	...	...	1,624,350	...	109,580	1,514,770
Transfer Loan of 1879, 4½ per Cent. portion	18,856,243	...	110,360	18,966,603	...	1,050	18,965,553
„ 7s. sterling per Cent. portion	23,280	...	...	23,280	...	380	22,900
4 per Cent. Loan of 1832-33	872,970	...	...	872,970	3,174	19,460	850,336
4 „ „ 1835-36	(a) 2,389,009	...	...	2,389,009	...	65,140	2,323,860
4 „ „ 1842-43	(b) 23,447,940	...	206,910	23,654,000	50,150	205,000	23,398,850
4 „ „ 1854-55	(c) 4,931,950	...	...	4,931,950	199,530	150,750	4,581,670
4 „ Transfer Loan, 1st May 1865	(d) 25,590,289	12	624,515	26,214,816	131,180	46,250	26,037,386
Reduced 4 per Cent. Loan of 1879	9,310,360	...	...	9,310,360	...	340,400	8,969,960
4 per Cent. Promissory Notes for Mysore Family	89,135	...	...	89,135	...	1,850	87,285
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	10,050	...	...	10,050	...	75	9,975
3½ „ Loan of 1853-54	54,090	...	...	54,090	...	750	53,340
TOTAL IMPERIAL DEBT in INDIA bearing Interest . £	91,527,247	12	940,885	92,468,144	424,034	940,685	91,103,425
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	6,690	...	...	6,690	50	200	6,440
5 „ „ 1856-57	7,319	...	...	7,310	100	...	7,210
5 „ „ 1825-26	(e) 6,230	...	...	6,230	64	...	6,166
5 „ „ 1841-42	(f) 2,290	...	...	2,290	...	...	2,290
5 „ „ 1854-55 for Public Works	4,570	...	...	4,570	...	...	4,570
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	600	...	...	600	150	...	450
4 per Cent. Loan of 1824-25	22,304	...	...	22,304	...	...	22,304
4 „ „ 1828-29	725	...	...	725	...	...	725
4 „ Transfer Loan of 22nd April 1854	(g) 1,226,778	...	...	1,226,778	10,225	...	1,216,553
TOTAL IMPERIAL DEBT in INDIA not bearing Interest . £	1,278,127	...	...	1,278,127	10,589	200	1,267,338
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	43,235	...	...	43,235	...	...	43,235
4 „ Ghazipur-Dildarnagar Railway „ ...	50,080	...	...	50,080	...	...	50,080
4 „ Muttra-Hathras Light „ „ ...	32,410	...	...	32,410	...	28,420	3,990
4 „ Cawnpore-Farukhabad „ „ ...	53,620	...	...	53,620	...	39,290	14,330
4 „ Cawnpore and Achneyra „ „ ...	...	...	67,710	67,710	...	...	67,710
TOTAL PROVINCIAL DEBT in INDIA . £	179,345	...	67,710	247,055	...	67,710	179,345

	1st April 1885.		31st March 1886.	
	£	£	£	£
Debt bearing Interest:				
In India	91,905,857		91,436,644	
In England	69,228,092		73,769,825	
Debt not bearing Interest:		161,133,949		165,206,469
In India	1,278,127		1,267,338	
In England	42,996		36,796	
		1,321,123		1,304,134
		162,455,072		166,510,603

GOVERNMENT STOCK NOTES BEARING INTEREST.

4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—												
In India		2,192	305	...	...	2,497	76	...	...	...	2,421
Central Provinces		22,340	190	...	...	22,530	250	...	...	...	22,280
Assam		1,686	79	...	...	1,765	223	...	...	...	1,542
Bengal		24,162	444	...	...	24,606	920	...	...	...	23,686
North-Western Provinces and Oudh		69,607	312	...	...	69,919	40,036	...	...	...	29,883
Punjab		32,638	147	...	...	32,785	5,049	...	...	...	27,736
Madras		20,974	250	...	...	21,224	507	...	...	...	20,717
Bombay		25,666	580	...	...	26,246	637	...	...	...	25,609
TOTAL GOVERNMENT STOCK NOTES	£	199,265	2,307	...	...	201,572	47,698	...	...	...	(h)153,874
TOTAL DEBT IN INDIA	£	93,183,984	2,319	1,008,595	94,194,898	432,321	1,008,595	92,703,982

IN ENGLAND.												
BEARING INTEREST.												
India 4 per cent. Stock		53,388,102	...	...	53,388,102	(i)141,694	...	...	53,343,790
,, 3½ ,, Stock		5,397,426	(l)1,086,945	—	6,483,471	(k)2,618	...	...	6,483,471
,, 3 ,, Stock		3,248,548	3,500,000	...	6,748,548	...	...	...	6,748,548
India 3½ per cent. Debentures		5,000,000	...	...	5,000,000	...	...	...	5,000,000
East Indian Railway Debenture Stock		1,435,650	...	...	1,435,650	...	...	...	1,435,650
Eastern Bengal Railway Debenture Stock		348,666	...	...	348,666	...	...	...	348,666
Eastern Bengal Railway Debentures		409,700	...	...	409,700	...	...	...	409,700
TOTAL DEBT in ENGLAND bearing Interest	£	69,228,092	4,586,045	...	73,814,137	41,812	...	...	73,769,825
NOT BEARING INTEREST.												
East India Bonds		20,917	...	...	20,917	...	...	...	20,917
India 5 per cent. Stock		19,779	...	...	19,779	5,000	...	...	14,779
India 4 per cent. Debentures		1,000	...	...	1,000	1,000	...	...	...
East Indian Railway Debentures		1,100	...	...	1,100	...	...	...	1,100
Eastern Bengal Railway Debentures		200	...	...	200	200	...	...	...
TOTAL DEBT in ENGLAND not bearing Interest	£	42,996	...	...	42,996	6,200	...	...	36,796
TOTAL DEBT IN ENGLAND	£	69,271,088	4,586,045	...	73,857,133	50,512	...	...	73,806,621
TOTAL DEBT	£	162,455,072	4,588,364	1,008,595	168,052,031	(m)532,833	1,008,595	166,510,603
CLASSIFICATION OF THE DEBT.												
Permanent Debt, exclusive of that for Railways and Irrigation		78,391,209	2,319	1,008,595	79,402,123	532,833	(n)4,203,288	74,666,002
For Railways		60,203,146	3,886,045	• 3,133,883	67,223,074	...	...	61,223,074
For Irrigation		23,860,717	700,000	60,810	24,621,527	...	...	24,621,527
TOTAL	£	162,455,072	4,588,364	4,203,288	171,246,724	532,833	4,203,288	166,510,603

	India	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged.	482,171	6,200	488,371
Under Commission for Reduction of Debt, *vide* Note on page 21 and Acct. No. 49A, page 102	150	...	150
On account of East Indian Railway Sinking Fund, the cost of purchase of which is included in 1,324,031*l.* under "Railway Revenue Account" (*see* also Sinking Fund Account on this page).	...	41,541	41,541
On account of Eastern Bengal Railway Sinking Fund	...	153	153
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £2,721, is charged to Interest on Debt.	...	2,618	2,618
	482,321	50,512	532,833

(m) This amount is shown in the General Account, page 21, as follows:—

(n) Includes £3,133,883 and 60,810 transferred to Debt for Railways and Irrigation.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., Ch. 206, and Section 2 (*a*) of Acts 44 and 45 Vict., Ch. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF				
	£328,342 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock	TOTAL.
	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict., Ch. 43, 44, and 45 Vict. Ch. 53, and 48 and 49 Vict., Ch. 25, in redemption of liabilities charged on the Revenues of India:					
India 4 per cent. Stock	5,115,939	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R106,750 at 2*s.* the rupee	10,675	...	...	...	10,675
India 3½ per cent. Stock	2,232,243	48,168	541,054	67,006	2,888,471
India 3 per cent. Stock	215,243	32,597		708	248,548
INDIA DEBT CREATED AND ISSUED £	7,574,100	80,765	541,054	67,714	8,263,633
India Debt purchased and cancelled to 31st March 1885:					
India 4 per cent. Stock	145,767	157	...	363	146,287
(*i*) India Debt purchased and cancelled during the year ended 31st March 1886:					
India 4 per cent. Stock purchased with £35,663, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof	35,097	231	...	137	41,694
India 4 per cent. Stock purchased with £6,268, a year's Interest on the amounts standing to the credit of the Funds.	6,205	8	...	16	
INDIA DEBT PURCHASED AND CANCELLED £	187,069	396	...	516	187,981
Balance of India Debt issued as above, outstanding on 31st March 1886. India 4 per cent. Stock £4,927,958; India 4 per cent. Rupee Debt 10,675; India 3½ per cent. Stock 2,888,471; India 3 per cent. Stock 248,548 £	7,387,031	80,369	541,054	67,198	8,075,652

(*a*) & (*d*) Exceeds last year's closing balances by £50 and £70 respectively, owing to claims to notes having been established after they had been cancelled and credited to Government.

(*b*), (*c*), (*e*), & (*f*) Exceeds the closing balances of last year by £20, 70, 64 and 50 respectively, owing to corrections since made on a comparison and examination of the book balance with the balance in the Loan Registers kept in the Public Debt Office, Calcutta.

(*g*) Shown under Loans not bearing interest as it was under discharge in 1885-86.

(*h*) Differs from balance previously reported in the half-yearly Debt Statement for 31st March 1886, owing to adjustments since made.

(*k*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £2,721 towards the redemption of debt incurred in excess of money raised.

(*l*) Amount of Stock created under Acts 44 and 45 Vict., Ch. 53, and 48 and 49 Vict., Ch. 25, ec. 25:

In redemption of £221,474 of the East Indian Railway Annuity	£544,991	
In redemption of £22,312 of the Eastern Bengal Railway Annuity	541,954	
	£1,086,945	

No. 78.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCES, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1886.
	£	£	£	£	£
IN ENGLAND:					
Temporary Loans on Security of East India Bonds .	...	1,000,000	1,000,000	1,000,000	...
TOTAL TEMPORARY DEBT . £	.	1,000,000	1,000,000	1,000,000	...

No. 79.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1886.
	£	£	£	£	£
INDIA:					
Endowments by the late King of Oudh, First Loan (6 per Cent.)	360,567	...	360,567	2,840	357,727
Endowments by the late King of Oudh, Third and Fifth Loans (5 per Cent.)	1,014,113	...	1,014,113	14,113	1,000,000
Endowments by the late King of Oudh, Sixth Loan (4 per Cent.)	170,000	...	170,000	...	170,000
Endowments by the late King of Oudh, Charity Fund (4 per Cent)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 per Cent.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultrie Endowment (Madras), (6 per Cent)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultrie, bearing Interest (6 per Cent)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . £	1,719,943	...	1,719,943	16,953	1,702,990
NORTH-WESTERN PROVINCES AND OUDH					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . £	1,833,022	...	1,833,022	16,953	1,816,069

No. 80.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1886.

	Balance, 1st April 1885	Issues in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
INDIA:	£	£	£	£	£
Treasury Notes at 3¾ per Cent on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes at 4 per Cent on account of Service Funds	(a)1,208,022	4,379	1,212,401	1,212,401	...
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	8,512	1,850	10,362	1,350	9,012
TOTAL £	1,251,304	6,229	1,257,533	1,213,751	43,782
MADRAS					
Treasury Notes on account of Service Funds at 4 per Cent.	1,617,640	130,000	1,747,640	1,747,640	...
BOMBAY					
Treasury Notes at 5 per Cent of the Bombay Island Police Fund	8,750	...	8,750	8,750	...
GRAND TOTAL £	2,877,694	136,229	3,013,923	2,970,141	43,782

(a) Differs from the closing Balance in last year's account by 1*l.* for corrections since made.

No. 81.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86	TOTAL.	Repayments in 1885-86.	Balance, 31st March 1886.
INDIA:	£	£	£	£	£
Civil Fund	56,795	74,279	131,074	131,074	...
Civil Fund under Rules of 1st January 1850	689,202	21,260	710,462	710,462	...
Uncovenanted Service Family Pension Fund	(a)891,024	110,987	1,002,011	68,085	933,926
Miscellaneous Service Funds	222	10	232	3	229
TOTAL £	1,637,243	206,536	1,843,779	909,624	934,155
MADRAS					
Civil Fund	84,697	398,043	482,740	482,740	...
Apothecaries' Fund	8,200	3,756	11,956	3,171	8,785
TOTAL £	92,897	401,799	494,696	485,911	8,785
BOMBAY:					
Uncovenanted Service Family Pension Fund	82,188	13,393	95,581	521	95,060
Bombay City Police Superannuation Fund	22,168	4,973	27,141	27,141	...
TOTAL £	104,356	18,366	122,722	27,662	95,060
TOTAL IN INDIA £	1,834,496	626,701	2,461,197	1,423,197	1,038,000
ENGLAND:					
India Office Provident Fund	30,712		30,712	30,712	...
GRAND TOTAL £	1,865,208	626,701	2,491,909	1,453,909	1,038,000

(a) Includes 21*l.* and 126*l.* shown as closing balances of the "Uncovenanted Service Provident Branch Insurance Fund" and "Uncovenanted Service Deferred Annuity," respectively, in last year's account.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1886.

BANK ACCOUNTS.	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Repayments in 1885-86.	Balance, 31st March 1886.
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	£	£	£	£	£
Calcutta	287,573	157,333	444,906	164,683	280,223
Madras	275,447	102,166	377,613	115,848	261,765
Bombay	(a) 1,742,847	499,389	2,242,236	601,266	1,640,970
TOTAL . £	(a) 2,305,867	758,888	3,064,755	881,797	2,182,958
DISTRICT SAVINGS BANKS:					
Government of India	61,419	26,635	88,054	48,885	39,169
Central Provinces	58,321	22,042	80,363	52,412	27,951
Burma	22,604	12,269	34,873	27,535	7,338
Assam	40,679	14,773	55,452	44,084	11,368
Bengal	271,891	90,490	362,381	252,831	109,550
North-Western Provinces and Oudh	187,530	71,101	258,631	207,143	51,488
Punjab	110,686	44,024	154,710	106,346	48,364
TOTAL . £	753,130	281,334	1,034,464	739,236	295,228
POST OFFICE SAVINGS BANKS:					
India	78,601	165,521	244,122	105,197	138,925
Central Provinces	(a) 58,892	116,948	175,840	67,507	108,333
Burma	22,970	61,483	84,453	35,015	49,438
Assam	30,488	72,551	103,039	41,076	61,963
Bengal	378,901	666,684	1,045,585	429,592	615,993
North-Western Provinces and Oudh	(a) 189,055	416,725	605,780	232,350	373,430
Punjab	144,743	290,761	435,504	177,920	257,584
Madras	134,638	234,037	368,675	176,401	192,274
Bombay	304,130	473,914	778,044	322,027	456,017
TOTAL . £	1,342,418	2,498,624	3,841,042	1,587,085	2,253,957
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	(a) 47,310	25,321	72,631	13,932	58,699
Central Provinces	(a) 5,124	4,776	9,900	4,076	5,824
Burma	(a) 8,236	4,923	13,159	5,802	7,357
Assam	8	90	98	10	88
Bengal	24,307	17,133	41,440	6,392	35,048
North-Western Provinces and Oudh	(a) 2,079	2,716	4,795	671	4,124
Punjab	(a) 44,796	38,653	83,449	13,351	70,098
TOTAL . £	(a) 131,860	93,612	225,472	44,234	181,238
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	7,227	22,086	29,313	307	29,006
North-Western Provinces	...	107	107	...	107
TOTAL . £	7,227	22,193	29,420	307	29,113
REGIMENTAL SAVINGS BANKS:					
Bengal Army	88,617	67,953	156,570	74,025	82,545
Madras Army	27,943	21,498	49 441	21,151	28,290
Bombay Army	30,020	28,163	58,183	30,329	27,854
TOTAL . £	146,580	117,614	264,194	125,505	138,689
TOTAL BANK ACCOUNTS . £	4,687,082	3,772,265	8,459,347	3,378,164	5,081,183
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,303	9,387	12,690	10,488	2,202
HINDU FAMILY ANNUITY FUND:					
Government of India	2,930	3,860	6,790	3,643	3,147
UNCOVENANTED SERVICE FUND. LIFE ASSURANCE BRANCH					
Bombay	1,495	667	2,162	16	2,146
LOCAL FUND PENSION FUND					
Bombay	3,045	5,553	8,598	4,456	4,142
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	419	1,013	1,432	1,117	315
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(a) 121	...	121	8	113
Bombay	(a) 23,138	...	23,138	739	22,399
TOTAL SPECIAL ACCOUNTS . £	34,451	20,480	54,931	20,467	34,464
GRAND TOTAL . £	4,721,533	3,792,745	8,514,278	3,398,631	5,115,647

(a) Differs from the closing Balance in last year's account by 1*l.* for corrections since made.

No. 83.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
India, General	13,445	69,807	83,252	68,690	14,562
Central Provinces	3,181	8,253	11,434	7,727	3,707
Burma	18,351	73,396	91,747	76,073	15,674
Assam	975	2,359	3,334	2,694	640
Bengal	20,379	60,483	80,862	53,653	27,209
North-Western Provinces and Oudh	21,190	87,706	108,896	80,510	28,386
Punjab	17,776	55,248	73,024	54,988	18,036
Madras	(a) 122,928	92,483	215,411	69,804	145,607
Bombay	(a) 98,292	380,077	478,369	376,108	102,261
TOTAL . £	316,517	829,812	1,146,329	790,247	356,082

(a) Differs from the closing Balance in last year's account by *il.* for corrections since made.

No. 84.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
POLITICAL FUNDS:					
Bahoo Begum's Stipend Fund	121,332	5,481	126,813	18,748	108,065
RAILWAY FUNDS:					
Bombay, Baroda, and Central India Railway.					
Educational Fund	680	500	1,180	883	297
Fire Insurance Fund	713	1,627	2,340	1,524	816
Guarantee and Contractors' Security Fund	272	3,814	4,086	2,456	1,630
Provident Fund	897	10,143	11,040	7,818	3,222
Sundry Deposit Fund (Ticket and Indenture Fees)	490	3,063	3,553	358	3,195
Great Indian Peninsula Railway—					
Extraordinary Casualty Fund	52,149	2,930	55,079	792	54,287
Fire Insurance Fund	2,771	1,452	4,223	1,188	3,035
Guarantee and Contractors' Security Fund	6,596	12,660	19,256	16,767	2,489
Madras Railway—					
Guarantee and Contractors' Security Fund	17,653	4,383	22,036	2,254	19,782
Oudh and Rohilkhand Railway—					
Fine Fund	4,405	903	5,308	1,850	3,458
Guarantee Fund and Deposits	17,539	3,140	20,679	2,341	18,338
Sind, Punjab, and Delhi Railway.—					
Fine and Guarantee Fund	71,165	6,516	77,681	77,681	...
Fire Insurance Fund	10,048	385	10,433	10,433	...
	185,378	51,516	236,894	126,345	110,549
TOTAL . £	306,710	56,997	363,707	145,093	218,614

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886.

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
INDIA, GENERAL.					
Civil Deposits:					
Revenue Deposits	12,061	28,926	40,987	30,299	10,688
Civil Courts' Deposits	927	8,900	9,827	6,469	3,358
Criminal Courts' Deposits	283	1,262	1,545	610	935
Personal Deposits	8,392	342,725	351,117	343,981	7,136
Trust Interest Fund	18	134,226	134,244	134,201	43
Deposits of deceased officers and men of the Native Army	1,284	230	1,514	740	774
General Deposits	2,443	300,270	302,713	300,574	2,139
Municipal Funds	5,883	29,684	35,567	28,929	6,638
Military Orphan Fund Deposits	102,247	...	102,247	32,082	70,165
Other Deposits:					
Telegraph Deposits	149	21,172	21,321	19,027	2,294
Telegraph Trust Interest Account	*—12*	...	*—12*	...	*—12*
Telegraph Fine Fund	4,086	758	4,844	555	4,289
Marine Deposits	(*a*)679	13,951	14,630	11,419	3,211
Military Deposits	59,201	72,379	131,580	60,563	71,017
Public Works Deposits (Buildings and Roads)	29,026	91,090	120,116	96,052	24,064
Public Works Deposits (Irrigation)	266	208	474	299	175
Public Works Deposits (Railway Capital)	104,497	1,763,971	1,868,468	1,783,599	84,869
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	*—10,462*	716	*—9,746*	897	*—10,643*
Trust Interest Fund (Military)	932	3,895	4,827	4,230	597
British Postal Orders	349	730	1,079	...	1,079
Departmental Guarantee Fund (Post Office)	260	418	678	7	671
Life Insurance Fund (Post Office)	109	129	238	404	*—166*
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	*—647*	...	*—647*	...	*—647*
TOTAL £	321,971	2,815,640	3,137,611	2,854,937	282,674
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	13,000	17,980	30,980	19,202	11,778
Civil Courts' Deposits	20,927	110,440	131,367	109,491	21,876
Personal Deposits	48,723	162,757	211,480	153,928	57,552
Trust Interest Fund	45	2,270	2,315	2,196	119
Forest Deposits	42	2	44	1	43
Municipal Funds	35,796	100,134	135,930	99,788	36,142
Other Deposits:					
Postal Deposits	...	15	15	15	...
Trust Interest Account (Post Office)	...	14	14	14	...
Public Works Deposits (Buildings and Roads)	1,032	3,007	4,039	3,201	838
Public Works Deposits (Railway Capital)	1,812	128,771	130,583	128,661	1,922
Public Works Deposits (Railway Revenue)					
State Railway Fine Funds	...	380	380	377	3
Life Insurance Fund (Post Office)	24	40	64	...	64
British Postal Orders (Post Office)	360	435	795	...	795
Departmental Guarantee Fund (Post Office)	(*b*)*—73*	430	357	3	354
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	*—2,332*	8,992	6,660	11,583	*—4,923*
TOTAL £	119,356	535,667	655,023	528,460	126,563
Carried forward £	441,327	3,351,307	3,792,634	3,383,397	409,237

(*a*) Differs from last year's figures for corrections of balance since made.
(*b*) Exceeds the closing balance in last year's account by 1*l.* for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	441,327	3,351,307	3,792,634	3,383,397	409,237
BURMA.					
Civil Deposits:					
Revenue Deposits	22,167	79,273	101,440	78,903	22,537
Civil Courts' Deposits	8,633	9,467	18,100	9,377	8,723
Personal Deposits	8,526	23,402	31,928	25,285	6,643
Trust Interest Fund	...	8	8	8	...
Municipal Funds	10,478	75,984	86,462	78,573	7,889
Other Deposits:					
Postal Deposits	10	...	10	...	10
Trust Interest Account (Post Office) . . .	..	2	2	2	...
Public Works Deposits (Buildings and Roads) .	12,147	28,864	41,011	27,639	13,372
Public Works Deposits (Irrigation) . . .	1,134	697	1,831	1,177	654
Public Works Deposits (Railway Capital) . .	2,478	7,368	9,846	7,624	2,222
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	21	227	248	243	5
Life Insurance Fund (Post Office) . . .	11	35	46	...	46
British Postal Orders (Post Office) . . .	228	578	806	...	806
Short Receipts, Overland Money Orders (Post Office)	1	.	1	...	1
Excess Receipts, Overland Money Orders (PostOffice)	—5	...	—5	...	—5
Departmental Guarantee Fund (Post Office) . .	(a) 129	73	202	1	201
TOTAL . £	65,958	225,978	291,936	228,832	63,104
ASSAM.					
Civil Deposits:					
Revenue Deposits	21,817	25,768	47,585	20,924	26,661
Civil Courts' Deposits	4,030	7,323	11,353	7,585	3,768
Personal Deposits	3,382	45,750	49,132	45,472	3,660
Trust Interest Fund	38	617	655	642	13
Municipal Funds	3,218	12,119	15,337	13,105	2,232
Other Deposits:					
Postal Deposits	...	79	79	70	9
Public Works Deposits (Buildings and Roads) .	772	4,404	5,176	4,202	974
Public Works Deposits (Railway Capital) . .	56	285	341	329	12
Public Works Deposits (Railway Revenue) . .	3	151	154	153	1
State Railway Fine Fund	1	5	6	...	6
Life Insurance Fund (Post Office) . . .	122	249	371	...	371
British Postal Orders (Post Office) . . .	185	278	463	...	463
Departmental Guarantee Fund (Post Office) . .	—106	200	94	...	94
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	—53	28	—25	103	—128
TOTAL . £	33,456	97,256	130,722	92,585	38,137
Carried forward . £	540,751	3,674,541	4,215,292	3,704,814	510,478

(a) Falls short of the closing balance in last year's account by 2*l.* for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward	540,751	3,674,541	4,215,292	3,704,814	510,478
BENGAL.					
Civil Deposits:					
Revenue Deposits	198,272	315,429	513,701	286,680	227,021
Civil Courts' Deposits	322,287	695,986	1,018,273	695,103	323,170
Criminal Courts' Deposits	11,779	11,703	23,482	12,682	10,800
Personal Deposits	114,312	508,101	622,413	520,552	101,861
Trust Interest Fund	2,687	125,018	127,705	124,453	3,252
General Deposits	9,139	1,451	10,590	1,657	8,933
Marine Deposits	372	270	642	576	66
Municipal Funds	37,754	153,333	191,087	160,280	30,807
Other Deposits:					
Postal Deposits	...	74	74	39	35
Trust Interest Account (Post Office)	...	160	160	160	...
Public Works Deposits (Buildings and Roads)	6,311	271,704	278,015	287,699	—9,684
Public Works Deposits (Irrigation)	6,075	12,815	18,890	5,967	12,923
Public Works Deposits (Railway Capital)	40,031	642,327	682,358	659,320	23,038
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—411	1,246	835	1,291	—456
Life Insurance Fund (Post Office)	761	1,077	1,838	11	1,827
British Postal Orders (Post Office)	—3,024	1,668	—1,356	...	—1,356
Excess Receipts, Overland Money Orders (Post Office)	—2	...	—2	...	—2
Departmental Guarantee Fund (Post Office)	746	2,169	2,915	80	2,835
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	(a)—22,030	146,803	124,773	156,336	—31,563
TOTAL £	725,059	2,891,334	3,616,393	2,912,886	703,507
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits:					
Revenue Deposit	72,404	230,832	303,236	229,032	74,204
Civil Courts' Deposits	(a)180,118	508,616	688,734	498,232	190,502
Criminal Courts' Deposits	8,400	38,787	47,187	37,037	10,150
Personal Deposits	(a)116,530	1,413,544	1,530,074	1,414,230	115,844
Trust Interest Fund	551	23,533	24,084	18,255	5,829
Forest Deposits	341	423	764	328	436
Municipal Funds	49,038	310,896	359,934	315,642	44,292
Other Deposits:					
Postal (Deposits)	...	2	2	2	...
Trust Interest Account (Post Office)	(b)1	12	13	13	...
Public Works Deposits (Buildings and Roads)	17,735	63,388	81,123	75,878	5,245
Public Works Deposits (Irrigation)	1,426	5,388	6,814	4,067	2,747
Public Works Deposits (Railway Capital)	1,556	2,054	3,610	3,117	493
Public Works Deposits (Railway Revenue)	2,715	148,538	151,253	147,249	4,004
State Railway Fine Fund	171	170	341	346	—5
Short Receipts, Overland Money Orders (Post Office)	1	...	1	...	1
Excess Receipts, Overland Money Orders (Post Office)	—1		—1	...	—1
Life Insurance Funds (Post Office)	16	202	218	...	218
British Postal Orders (Post Office)	944	1,701	2,645	...	2,645
Departmental Guarantee Fund (Post Office)	619	1,444	2,063	11	2,052
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—11	29	18	22	—4
TOTAL ... £	452,554	2,749,559	3,202,113	2,743,461	458,652
Carried forward £	1,718,364	9,315,434	11,033,798	9,361,161	1,672,637

(a) Differs from last year's figure for corrections of balance since made.
(b) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 85.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	1,718,364	9,315,434	11,033,798	9,361,161	1,672,637
PUNJAB.					
Civil Deposits:					
Revenue Deposits	75,563	293,127	368,690	283,631	85,059
Personal Deposits	57,706	639,516	697,222	620,950	76,272
Trust Interest Fund	896	13,077	13,973	9,542	4,431
Municipal Funds	96,376	297,644	394,020	292,360	101,660
Other Deposits:					
Trust Interest Account (Post Office)	...	13	13	13	...
Public Works Deposits (Buildings and Roads)	2,745	4,111	6,856	5,534	1,322
Public Works Deposits (Irrigation)	104,419	50,062	154,481	89,333	65,148
Public Works Deposits (Railway Capital)	} 4,387	1,350,973	1,355,360	1,257,649	97,711
Public Works Deposits (Railway Revenue)					
State Railway Fine Fund	—790	1,470	680	2,195	—1,515
Short Receipts, Overland Money Orders (Post Office)	2	...	2	...	2
Life Insurance Fund (Post Office)	88	75	163	7	156
British Postal Orders (Post Office)	1,457	2,533	3,990	...	3,990
Departmental Guarantee Fund (Post Office)	(a) 190	885	1,075	72	1,003
TOTAL ... £	343,039	2,653,486	2,996,525	2,561,286	435,239
MADRAS.					
Civil Deposits:					
Revenue Deposits	112,076	131,728	243,804	131,441	112,363
Civil Courts' Deposits	114,953	305,413	420,366	299,757	120,609
Criminal Courts' Deposits	3,882	8,472	12,354	7,759	4,595
Personal Deposits	87,855	1,048,441	1,136,296	1,020,554	115,742
Trust Interest Fund	1,136	50,470	51,606	50,977	629
Deposits of deceased officers and men of the Native Army	49	15	64	10	54
Forest Deposits	...	1	1	1	...
Municipal Funds	24,517	153,860	178,377	150,661	27,716
Other Deposits:					
Postal Deposits	...	1	1	...	1
Trust Interest Account (Post Office)	1	26	27	26	1
British Postal Orders (Post Office)	795	1,531	2,326	..	2,326
Excess Receipts, Overland Money Orders (Post Office)	—1	...	—1	...	—1
Excess Receipts, Munich Money Orders (Post Office)	—1	...	—1	...	—1
Short Receipts, Overland Money Orders (Post Office)	1		1	...	1
Military Deposits	14,738	45,583	60,321	37,219	23,102
Public Works Deposits (Buildings and Roads)	20,205	50,735	70,940	51,819	19,121
Public Works Deposits (Irrigation)	458	...	458	...	458
Public Works Deposits (Railway Capital)	3,223	5,873	9,096	6,724	2,372
Trust Interest Account (Military)	(b) 15	183	198	198	...
Life Insurance Fund (Post Office)	(b) 166	338	504	7	497
Ceylon Money Orders (Post Office)	...	45,559	45,559	45,559	...
Departmental Guarantee Fund (Post Office)	444	1,154	1,598	33	1,565
Local Funds, Debt Accounts:					
Incorporated Local Funds, Debt, Deposits, and Advances	17,906	368,355	386,261	373,285	12,976
TOTAL . £	402,418	2,217,738	2,620,156	2,176,030	444,126
Carried forward .	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002

(a) Exceeds the closing balance in last year's account by 2*l.* for corrections since made.
(b) Differs from the closing balance in last year's account by 1*l.* for corrections since made.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002
BOMBAY.					
Civil Deposits:					
Revenue Deposits	62,969	208,744	271,713	221,414	50,299
Civil Courts' Deposits	38,744	117,978	156,722	113,843	42,879
Criminal Courts' Deposits	2,350	8,180	10,530	7,435	3,095
Personal Deposits	118,537	942,097	1,060,634	934,604	126,030
Trust Interest Fund	919	75,713	76,632	75,551	1,081
Deposits of deceased officers & men of the Native Army	1,225	118	1,343	864	479
Administrator General's Deposits	...	739	739	739	...
Marine Deposits	245	1,639	1,884	1,561	323
Presidency Bank Deposits	4,377	5,203	9,580	5,564	4,016
Municipal Funds	7,022	19,496	26,518	16,838	9,680
Penalties on Natives States for robbery of mails .	...	7	7	7	...
European Money Orders, Civil Department:					
Overland Money Orders	—79	...	—79	...	—79
Munich Money Orders	—4	...	—4	...	—4
Italian Money Orders	—1	...	—1	...	—1
Australian Money Orders	—8	...	—8	...	—8
Excess Receipts, Overland Money Orders . .	16	...	16	...	16
Short Receipts, Overland Money Orders . .	2	...	2	...	2
Other Deposits:					
Trust Interest Account (Post Office) . . .	...	32	32	32	...
Marine Deposits	(a)	...	...	...	...
Military Deposits	24,865	44,720	69,585	55,451	14,134
Public Works Deposits (Buildings and Roads) .	22,423	45,757	68,180	46,990	21,190
Public Works Deposits (Irrigation) . . .	9,032	7,328	16,360	9,682	6,678
Public Works Deposits (Railway Capital) . .	330	93,642	93,972	92,723	1,249
Public Works Deposits (Railway Revenue) . .					
State Railway Fine Fund	27	81	108	11	97
Trust Interest Account (Military) . . .	36	476	512	496	16
Departmental and Guarantee Fund (Post Office) .	681	1,176	1,857	3	1,854
Life Insurance Fund (Post Office) . . .	197	330	527	48	479
Carried forward .	293,905	1,573,456	1,867,361	1,583,856	283,505
	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002

(a) *Vide* under India General.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1886—*continued.*

	Balance, 1st April 1885.	Receipts in 1885-86.	TOTAL.	Payments in 1885-86.	Balance, 31st March 1886.
	£	£	£	£	£
Brought forward .	2,463,821	14,186,658	16,650,479	14,098,477	2,552,002
BOMBAY—*continued.*					
Brought forward .	293,905	1,573,456	1,867,361	1,583,856	283,505
European Money Orders, Post Office.					
British Postal Orders	—978	1,856	878	11,127	—10,249
Overland Money Orders	...	192,157	192,157	192,157	...
Munich Money Orders	...	9,622	9,622	9,622	...
Netherland Money Orders	...	47	47	47	...
Swiss Money Orders	...	690	690	690	...
Italian Money Orders	...	1,733	1,733	1,733	...
Danish Money Orders	...	432	432	432	...
Excess Receipts, Overland Money Orders . .	11	...	11	...	11
Excess Receipts, Munich Money Orders . .	1	.	1	...	1
Short Receipts, Overland Money Orders . .	—7	...	—7	...	—7
French Money Orders	...	2,433	2,433	2,433	...
Portuguese Settlement (India) Money Orders .	...	17,067	17,067	17,067	...
South Australian Money Orders Payable . .	...	2,380	2,380	2,380	...
Western Australian Money Orders . . .	...	475	475	475	...
Queensland Money Orders	...	1,587	1,587	1,587	...
New South Wales Money Orders	...	11,247	11,247	11,247	...
North Borneo Money Orders	...	147	147	147	...
Tasmanian Money Orders	...	389	389	389	...
Egyptian Field Force Money Orders . . .		9,297	9,297	9,297	...
Victoria Money Orders	...	3,934	3,934	3,934	...
Mauritius Money Orders	..	12,451	12,451	12,451	...
Egyptian Money Orders	...	1,779	1,779	1,779	...
Straits Settlement, Singapore, Money Orders .	...	14,074	14,074	14,074	...
China and Japan Money Orders Payable . .	..	4,445	4,445	4,445	...
Exchange on Continental Money Orders . .	...	9,751	9,751	9,751	...
Exchange on Overland Money Orders . . .	...	52,813	52,813	52,813	...
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—123	8,519	8,396	9,999	—1,603
TOTAL . £	292,809	1,932,781	2,225,590	1,953,932	271,658
GRAND TOTAL . £	2,756,630	16,119,439	18,876,069	16,052,409	2,823,660

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, AND NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1885.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	£	£	£	£	£	£		£
Banswara State	2,500	...	2,500	187	2,313	2,500	5 per cent.	595
Baoni State	1,750	...	1,750	250	1,500	2,500	4 ,,	35
Jaora State	...	11,927	11,927	...	11,927	30,000	5 ,,	...
Maharaja of Gwalior	235,617	...	235,617	48,822	186,795	500,000	5 ,,	11,178
Raja of Bijawar	533	...	533	...	533	2,000	5 ,,	...
Sahawal State	1,667	...	1,667	667	1,000	2,000	4½ ,,	68
TOTAL . £	242,067	11,927	253,994	49,926	204,068	...	...	11,876
NORTH-WESTERN PROVINCES AND OUDH.								
Dholepur State (Agra)	17,327	...	17,327	11,153	6,174	104,000	5 per cent.	847
MADRAS.								
Mysore State	775,027	...	775,027	8,999	766,028	800,000	4 per cent. (a)	31,001
BOMBAY.								
Nawab of Cambay	20,000	...	20,000	3,355	16,645	30,000	4½ per cent.	645
Sangli State	36,658	...	36,658	36,658	...	90,000	5 ,,	1,393
TOTAL . £	56,658	...	56,658	40,013	16,645	...	...	2,038
TOTAL LOANS TO NATIVE STATES . £	1,091,079	11,927	1,103,006	110,091	992,915	...	...	45,762
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	9,192	...	9,192	1,838	7,354	9,000	4 per cent.	302
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Hooghly Bridge	108,000	...	108,000	14,667	93,333	220,000	4½ per cent.	7,216
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ ,,	11,914
Calcutta Port Trust Consolidated Loan	(d) 486,509	...	486,509	10,841	475,668	534,035	4½ ,,	21,772
Consolidated Loan of the Calcutta Municipality	694,322	...	694,322	16,954	677,368	783,120	4¼ ,,	29,477
Calcutta Port Trust (Temporary) for construction of Kidderpur Dock	162,500	75,000	237,500	...	237,500	(b) ...	4½ ,,	...
TOTAL . £	1,627,831	75,000	1,702,831	42,462	1,660,369	...	...	70,379
MADRAS.								
Madras Municipality, Water-Supply	143,000	...	143,000	...	143,000	143,000	(c) 4 per cent.	5,728
Madras Port Trust	43,394	87,041	130,435	...	130,435	43,394	4 ,,	2,996
TOTAL . £	186,394	87,041	273,435	....	273,435	...	...	8,724

BOMBAY.								
Bombay Municipality, Water-Supply	(d) 306,768	...	306,768	5,344	301,424	...	4 per cent.	12,175
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,105,214	...	2,105,214	4,697	2,100,517	2,117,075	4½ „	94,735
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
New Consolidated Loan of the Bombay Municipality repayable in 30 years	543,366	...	543,366	11,136	532,230	584,000	4½ „	24,529
TOTAL . £	3,655,920	...	3,655,920	21,177	3,634,743	...	...	159,164
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &C. . £	5,470,145	162,041	5,632,186	63,639	5,568,547	...	...	238,267
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	9,463	3,037	12,500	186	12,314	12,500	5 per cent	313
CENTRAL PROVINCES.								
Nagpore Municipality, Water-Supply	7,646	...	7,646	...	7,646	37,700	4½ per cent.	483
BURMA.								
Moulmein Municipality	500	...	500	250	250	500	4½ per cent.	22
Prome Municipality	18,633	1,300	19,933	...	19,933	20,000	5 „	...
Rangoon Municipality (Rangoon Water-Supply)	(d)33,392	...	33,392	2,424	30,968	39,000	4½ „	1,476
TOTAL . £	52,525	1,300	53,825	2,674	51,151	...	...	1,498
ASSAM.								
Shillong Municipality	1,452	...	1,452	49	1,403	1,500	4½ per cent.	65
BENGAL.								
Darjeeling Municipality	3,382	..	3,382	155	3,227	4,000	4½ per cent.	150
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	7,387	...	7,387	1,422	5,965	21,300	4½ per cent.	314
Naini Tal Municipality	2,147	...	2,147	....	2,147	2,500	4½ „	...
Naini Tal Municipality (for Protective Works)	13,195	...	13,195	500	12,695	15,000	4½ „	588
TOTAL . £	22,729	...	22,729	1,922	20,807	...	...	902
Carried forward . £	97,197	4,337	101,534	4,986	96,548	...	...	3,411

(a) Reduced from 5 per cent. (b) Not fixed by Government. (c) Exclusive of 2 per cent. for Sinking Fund for Repayment of Loan.
(d) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
	£	£	£	£	£	£		£
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.* Brought forward . £	97,197	4,337	101,534	4,986	96,548	...	...	3,411
PUNJAB								
Lahore Municipality	177,415	...	177,415	1,612	175,803	177,500	4½ per cent. (*a*)	7,550
Simla Municipality	61,234		61,234	758	60,476	70,000	4½ „ (*b*)	1,640
TOTAL . £	238,649	...	238,649	2,370	236,279	...	...	9,190
MADRAS.								
Bangalore Municipality	...	800	800	800	.	800	5 per cent.	6
Coonoor Municipality	(*c*) 345	...	345	25	320	725	4½ „	15
Mangalore Municipality	91	...	91	91	...	915	4½ „	3
Negapatam Municipality	417	...	417	...	417	2,500	4½ „	19
Ootacamund Municipality	816	...	816	59	757	1,242	4½ „	36
TOTAL . £	1,669	800	2,469	975	1,494	...	...	79
BOMBAY.								
Ahmedabad Municipality	7,313	...	7,313	.	7,313	8,147	*Nil.*	...
Alibag Municipality	294	...	294	94	200	850	4½ per cent.	12
Dharwar Municipality	2,734	..	2,734	154	2,580	3,600	4½ „	121
Gadag Betigiri Municipality (Dharwar)	(*c*) 404	...	404	109	295	1,800	4½ „	17
Hyderabad Municipality (for Water-Supply)	16,730	...	16,730	892	15,838	30,000	4½ „	732
Ilkal Municipality	199	...	199	33	166	200	4½ „	17
Jalgaon Municipality	4,784	...	4,784	675	4,109	6,500	4½ „	323
Kumta Municipality	16	...	16	16	...	150	4½ „	...
Randier Municipality	(*c*) 1,115	...	1,115	102	1,013	2,000	4½ „	49
Roha Municipality	304	...	304	128	176	500	4½ „	17
Sangamner Municipality	(*c*) 479	...	479	25	454	600	4½ „	21
Sholapur Municipality	11	...	11	11	...	1,500	4½ „	...
Surat Municipality	9,977	...	9,977	1,028	8,949	16,000	4½ „	440
TOTAL . £	44,360	...	44,360	3,267	41,093	...	...	1,749
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . £	381,875	5,137	387,012	11,598	375,414	...	...	14,429

LOAN TO PORT FUND								
BURMA								
Moulmein Port Fund	...	4,353	4,353	...	4,353	8,000	4½ per cent.	...
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL								
Mirza Mahammad Hossain's Trust Fund, Purneah	88	...	88	10	78	98	6¼ per cent.	3
MADRAS.								
Calicut Local Fund Board	4,199	...	4,199	467	3,732	8,900	4½ per cent.	189
Sydapet Local Fund Board	15,310	...	15,310	846	14,464	19,979	4½ „	679
Tellicherry Local Fund Board	4,231	...	4,231	300	3,931	6,000	4½ „	184
TOTAL . £	23,740	...	23,740	1,613	22,127	...	...	1,052
BOMBAY.								
Local Fund Committee, Broach	(c) 3,149	...	3,149	517	2,632	6,000	4½ per cent.	135
Local Fund Committee, Kaladghee	4,255	...	4,255	192	4,063	5,000	4½ „	190
Local Fund Committee, Ratnagiri	7 463	...	7,463	194	7,269	20,050	4½ „	417
Matheran Hill Station Fund	1,040	...	1,040	378	662	1,323	4½ „	54
President, Local Fund Committee—								
Taluka Nasseerabad (Khandeish)	47	...	47	47	...	600	4½ „	2
Surat Local Fund	(c) 24,577	...	24,577	1,584	22,993	35,000	4½ „	1,088
TOTAL . £	40,531	...	40,531	2,912	37,619	...	...	1,886
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . . £	64,359	...	64,359	4,535	59,824	...	...	2,941

(a) ½ per cent. on 67,500*l.* credited to a Sinking Fund.
(b) ½ per cent. credited to a Sinking Fund.
(c) Differs from the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	£	£	£	£	£	£		£
INDIA, GENERAL.								
Shagasi Wali Mahomed	200	...	200	30	170	300	...	...
Sirdar Assad Khan	...	1,000	1,000	585	415	1,000	5 per cent.	15
Talookdars of Ajmere	7,860	...	7,860	2,623	5,237	82,500	5 „	1,648
TOTAL £	8,060	1,000	9,060	3,238	5,822	...	...	1,663
CENTRAL PROVINCES.								
Chief of Bastar	7,000	...	7,000	641	6,359	7,000	5 per cent.	359
Path Raja Ram Chunder Singh of Thuamal	2,203	...	2,203	199	2,004	2,393	5 „	108
Raja of Pathera	317	...	317	317	...	2,000	5 „	4
Raja Raghuraj Deo of Lanjigarh	731	...	731	66	665	794	5 „	36
That Raja Baijnath Singh of Kassipur	262	...	262	128	134	383	5 „	12
TOTAL £	10,513	...	10,513	1,351	9,162	...	...	519
NORTH-WESTERN PROVINCES AND OUDH.								
Akhyapur Estate (Barabanki)	790	...	790	170	620	1,122	5 per cent.	37
Amawan Estate of Abdul Hakim Khan (Rai Bareli)	300	...	300	150	150	1,800	5 „	12
Assifpore Estate (Hardoi)	840	...	840	220	620	4,520	5 „	39
Bahadurnagar Estate (Kheri)	1,840	...	1,840	1,840	...	8,000	5 „	49
Bahna Estate (Rai Bareli)	6,400	...	6,400	450	5,950	7,038	5 „	307
Bhagiari Estate (Hardoi)	1,160	...	1,160	281	879	2,835	5 „	54

Captain F. C. Chapman	27,167	...	27,167	1,642	25,525	30,000	5 per cent.	1,433
Captains Gulab Singh and Atar Singh of Bhira Gobindpur (Rai Bareli)	17,020	...	17,020	1,050	15,970	22,500	5 „	825
Chaudhri Mahammad Azim (Hardoi)	16,270	...	16,270	1,209	15,061	19,000	5 „	791
Dewan of Parna (Agra)	600	...	600	306	294	2,600	5 „	22
Dewan Kissen Koer (Barabanki)	4,883	...	4,883	210	4,673	7,652	*Nil*	...
Doorga Prasad of Sarawan Baragaon (Hardoi)	8,510	...	8,510	90	8,420	12,848	5 per cent.	423
Durgagunj Estate (Hardoi)	1,160	...	1,160	120	1,040	2,275	5 „	57
Family of late Imdad Ali Beg (Banda)	135	...	135	135	...	700	5 „	3
Jasmari Estate (Barabanki)	310	...	310	310	...	3,600	5 „	10
Kaithala Estate (Pratabgurh)	1,808	...	1,808	200	1,608	5,870	5 „	88
Karwar Estate (Sultanpur)	10,000	...	10,000	1,300	8,700	19,334	5 „	497
Khajuri Estate (Rai Bareli)	200	...	200	200	...	1,750	5 „	2
Khapradih Estate (Fyzabad)	750	...	750	750	...	3,600	5 „	19
Kori Sadauli Estate (Rai Bareli)	5,000	...	5,000	2,009	2,991	12,500	5 „	198
Nawab Syud Ali Shah (Meerut)	2,935	...	2,935	597	2,338	6,000	5 „	74
Pakranu Sarai Estate (Barabanki)	3,200	...	3,200	1,300	1,900	10,650	5 „	140
Partabpur Estate (Sultanpur)	1,010	...	1,010	200	810	1,380	5 „	49
Raja Dhiraj Singh (Cawnpore)	399	...	399	55	344	950	5 „	21
Raja of Majowlee (Gorakhpur)	30,500	...	30,500	5,660	24,840	Not exceeding 80,000	6 „	1,713
Raja of Gursarai (Jhansi)	(*a*) 1,830	...	1,830	541	1,289	5,000	5 „	100
Rajapur Estate (Pratabgurh)	578	...	578	216	362	2,600	5 „	27
Rao Jit Singh of Nahâl (Shajehanpur)	3,449	...	3,449	681	2,768	7,000	5 „	163
Sháhzádá Shadeo Singh of Pandari Ganeshpur (Rai Bareli)	21,365	...	21,365	2,450	18,915	35,000	5 „	998
Sudhoo Beebee of Mohánd (Sultanpur)	6,200	...	6,200	1,050	5,150	12,500	5 „	299
Thakur Gurdial Sing (Mainpuri)	3,069	...	3,069	18	3,051	4,800	6 „	92
TOTAL £	179,678	...	179,678	25,410	154,268	...	...	8,542
Carried forward £	198,251	1,000	199,251	29,999	169,252	...	...	10,724

(*a*) Falls short of the closing balance in last year's account by 1*l.* for corrections since made.

No. 86.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1886, and the Amount of such LOANS at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1885.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1886.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd*	£	£	£	£	£	£		£
Brought forward . £	198,251	1,000	199,251	29,999	169,252	...	..	10,724
PUNJAB.								
Ali Akbar Khan of Kalahat	...	600	600	58	542	600	6 per cent.	32
Archdeacon of Lahore (Simla Parsonage)	(*a*)1,065	...	1,065	29	1,036	1,200	4 ,,	21
Family of the late Syud Mahdi Shah	330	...	330	22	308	450	6 ,,	19
Golam Hydar Khan	...	300	300	...	300	300	6¼ ,,	...
Guru Jowahir Singh	13,222	397	13,619	1,030	12,589	16,382	6 ,,	784
Heirs to late Pundit Munphul	2,929	...	2,929	475	2,454	4,800	5 ,,	141
Imam Bux Sub-Surveyor	200	...	200	...	200	300	*Nil.*	...
Nawab Atta Mohamed Khan	1,750	...	1,750	700	1,050	3,500	5 per cent.	...
Nawab Bahadoor Shere Khan	76	...	76	76	...	1,000	*Nil.*	...
Nawab Khawaja Sir Mohamed Khan	4,750	...	4,750	500	4,250	6,000	5 per cent.	171
Nawab of Loharu	8,005	...	8,005	899	7,106	9,500	6 ,,	400
Raja Hyat Khan	(*a*) 79	...	79	15	64	160	6 ,,	4
Raja Inder Deo Wali-i-Akrote	(*a*) 1,442	...	1,442	97	1,345	1,488	6¼ ,,	88
Raja Jey Singh of Golair	5,727	...	5,727	905	4,822	8,600	6 ,,	295
Raja Niyamatulla Khan	...	2,900	2,900	...	2,900	2,900	4½ ,,	...
Samundar Khan	...	...	...	...	...	2,000	6 ,,	96
Sheik Muzafar	488	...	488	99	389	1,000	6 ,,	27
Syed Abdul Malik Tora	...	500	500	96	404	500	5 ,,	4
TOTAL . £	40,063	4,697	44,760	5,001	39,759	...	...	2,082
MADRAS.								
Andipati Paliagar	4,940	...	4,940	213	4,727	6,200	5 per cent.	247
Bunganapalli Nawab	18,951	...	18,951	...	18,951	30,000	6 ,,	...
Ex-Zemindar of Palkonda	200	...	200	100	100	300	*Nil.*	...
Panayur Mittahdar	1,275	...	1,275	555	720	2,500	4½ per cent.	48
Ramnad Zemindari	87,000	...	87,000	19,500	67,500	127,283	5 ,,	3,879
Shulagiri Estate	3,500	...	3,500	175	3,325	3,500	5 ,,	175
Talavancota Zemindari	800	...	800	800	...	5,500	4½ ,,	23
TOTAL . £	116,666	...	116,666	21,343	95,323	...	...	4,372

BOMBAY.								
Administrator to the Chief of Malegaon	7,222	...	7,222	...	7,222	8,400	5 per cent.	...
Bibi Khamzadi, Widow of Mir Gulam Shah	100	...	100	100	...	500	*Nil.*	...
Chandra Kasbatis	306	...	306	20	286	406	,,	...
Chief of Kurunwad	8,750	...	8,750	1,250	7,500	10,000	5 per cent.	437
Collector of Shikarpur (for Jam Bhambho Khan)	...	(*b*) 2,650	2,650	...	2,650	2,650	5 ,,	...
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	230	750	980	410	570	1,500	*Nil.*	...
Kaira, Talookdaree Settlement Officer	7,195	...	7,195	(*c*) 7,195	...	7,195	5 per cent.	...
Kaira Thakoors	18,034	(*d*) 7,195	25,229	1,582	23,647	27,000	5 ,,	2,052
Khan Bahadoor Moorad Khan	28,711	...	28,711	28,711	..	28,711	4½ ,,	...
Konher Rao Anna Saheb Wadekar	32	...	32	32	...	200	5 ,,	6
Madhoorao Bapurao Fridnis	1,316	78	1,394	1,394	...	1,316	*Nil.*	..
Manager, Sindh Encumbered Estate	(*a*) 50,653	1,715	52,368	9,129	43,239	100,000	5 per cent.	2,687
Manager, Thar and Parkar Encumbered Estate	900	.	900	73	827	3,000	5 ,,	87
Mir Fateh Khan	1,020	...	1,020	360	660	1,500	*Nil.*	...
Mir Gulam Mahomed Khan Tanda and Mir Ali Murdan Khan	(*a*) 852	...	852	88	764	1,400	5 per cent	40
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	...	150	150	25	125	150	*Nil.*	...
Punt Suchew of Bhore	1,000	...	1,000	935	65	14,400	*Nil.*	...
Sirdar Shere Ali Khan, ex-Wali of Kandahar	...	3,000	3,000	264	2,736	3,000	5 per cent.	36
Sir Jamsetji Jejeebhoy, Baronet	22,452	..	22,452	2,971	19,481	45,000	5 ,,	1,029
Talookdaree Settlement Officer at Ahmedabad	11,855	...	11,855	940	10,915	47,000	5 ,,	733
Talookdaree Settlement Officer at Broach	18,221	...	18,221	2,000	16,221	47,000	5 ,,	1,608
Thakoor of Dhrole	15,000	...	15,000	1,310	13,690	15,000	5 ,,	690
Thakoors of Wullabpur	400	...	400	280	120	1,500	4½ ,,	10
Wader Fateh Mohamed Khan, Jagirdar	1		1	1	...	340	6 ,,	...
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	(*a*) 3,639	...	3,639	299	3,340	6,000	4½ ,,	164
TOTAL . £	197,889	15,538	213,427	59,369	154,058	...	...	9,579
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES £	552,869	21,235	574,104	115,712	458,392	...	...	26,757
GRAND TOTAL . £	7,569,519	204,693	7,774,212	307,413	7,466,799	...	...	328,458

(*a*) Differs from the closing balance in last year's account by 1*l.* for corrections since made.
(*b*) Part of the loan to the Manager, Sindh Encumbered Estate, transferred.
(*c*) Transferred to "Kaira Thakoors." *See* note (*d*).
(*d*) This is a transfer of the loan to the Talookdaree Settlement Officer, Kaira.

No. 87.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1885-86; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1886; and the BALANCES at that Date.

TRANSACTIONS.	STATE.				GUARANTEED.								SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.	Indian Midland Railway.	Southern Mahratta.	TOTAL.	Bombay, Baroda, and Central India.	Eastern Bengal.	Great Indian Peninsula.	Madras.	Oude and Rohilkund.	Scinde, Punjab, and Delhi (to 31st December 1885).	South Indian.	TOTAL.	Rohilkund and Kumaon.	
DURING THE YEAR 1885-86.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL—														
Share Capital—														
India, at Contract Rates	...	...	1,675	1,675	...	...	...	...	...	...	...	...	...	1,675
England	...	2,774,052	906,955	3,681,007	...	...	...	...	...	...	...	...	...	3,681,007
Debentures—														
England	...	...	...	...	686,000	...	500,000	...	1,236,000	...	...	2,422,000	...	2,422,000
Debenture Stock—														
England	...	...	1,200,000	1,200,000	...	...	...	...	...	...	...	...	...	1,200,000
Capital not bearing Interest—														
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	24,000	24,000	...	...	...	...	...	...	...	...	...	24,000
A. TOTAL RECEIPTS . £	...	2,774,052	2,132,630	4,906,682	686,000	...	500,000	...	1,236,000	..	...	2,422,000	...	7,328,682
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	39,500	...	246,000	...	...	285,500	...	285,500
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	...	2,774,052	2,132,630	4,906,682	686,000	...	460,500	...	990,000	...	...	2,136,500	...	7,043,182
ON ACCOUNT OF CAPITAL EXPENDITURE—														
Payments—														
India, at Contract Rates	...	635,166	771,050	1,406,216	173,564	...	401,205	143,491	495,053	176,017	71,608	1,461,838	...	2,868,054
England	...	12,721	249,682	262,403	227,181	97†	705,324	117,734	241,813	214,410	140,414	1,646,973	...	1,909,376
C. TOTAL . £	...	647,887	1,020,732	1,668,619	400,745	97	1,106,529	261,225	737,766	390,427	212,022	3,108,811	...	4,777,430
Repayments—														
India, at Contract Rates	...	...	...	...	239,621	...	647,335	174,152	169,442	513,514	121,702	1,865,766	...	1,865,766
England	...	41	425	466	2,755	1,104†	684	3,572	8,211	2,443	171	18,940	...	19,406
D. TOTAL . £	...	41	425	466	242,376	1,104	648,019	177,724	177,653	515,957	121,873	1,884,706	...	1,885,172
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	...	647,846	1,020,307	1,668,153	158,369	—1,007	458,510	83,501	560,113	—125,530	90,149	1,224,105	...	2,892,258
A. + D. TOTAL RECEIPTS . £	...	2,774,093	2,133,055	4,907,148	928,376	1,104	1,148,019	177,724	1,413,653	515,957	121,873	4,306,706	...	9,213,854
B. + C. TOTAL PAYMENTS . £	...	647,887	1,020,732	1,668,619	400,745	97	1,146,029	261,225	983,766	390,427	212,022	3,394,311	...	5,062,930

TO 31ST MARCH 1886.														
ON ACCOUNT OF SHARE AND OTHER CAPITAL—														
Share Capital—														
India, at Contract Rates	...	...	7,200	7,200	21,672	...	496,897	...	424,419	86,336	1,221	1,030,545	...	1,037,745
England	500,000	2,774,052	2,786,850	6,060,902	7,528,628	...	19,503,103	10,257,630	3,575,581	10,988,984	3,208,627	55,062,553	180,000	61,303,455
Debentures—														
Nominal amount	250,000	...	*1,700,000*	*1,950,000*	*888,500*	...	*1,889,300*	*400,000*	*4,415,300*	...	*720,000*	*8,313,100*	...	*10,263,100*
Cash received	250,000	...	1,700,000	1,950,000	874,500	...	1,883,943	398,950	4,401,550	...	719,250	8,278,193	...	10,228,193
Debenture Stock—														
Stock represented	...	...	*1,200,000*	*1,200,000*	...	...	*2,701,450*	...	*384,700*	...	*425,000*	*3,511,150*	...	*4,711,150*
Cash received	...	...	1,200,000‡	1,200,000	...	...	2,475,559	...	354,589	...	425,000	3,255,148	...	4,455,148
Capital not bearing Interest—														
India, at Contract Rates	...	...	...	...	...	...	74,929	...	...	27	55	75,011	...	75,011
England	...	...	24,000	24,000	32,270	..	227,733	13,064	19,672	4,336	62,252	359,327	...	383,327
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL. £	750,000	2,774,052	5,718,050	9,242,102	8,457,070	..	24,662,164	10,669,644	8,775,811	11,079,683	4,416,405	68,060,777	180,000	77,482,879
ON ACCOUNT OF CAPITAL EXPENDITURE—														
Net payments—														
India, at Contract Rates	278,551	635,166	2,486,256	3,399,973	3,199,703	...	8,954,774	4,632,186	4,548,495	4,853,607	1,303,445	27,492,210	...	30,892,183
England	471,449	12,680	890,957	1,375,086	5,258,789	..	15,696,252	5,940,413	4,113,276	6,215,317	3,167,425	40,391,472	180,000	41,946,558
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	750,000	647,846	3,377,213	4,775,059	8,458,492	...	24,651,026	10,572,599	8,661,771	11,068,924	4,470,870	67,883,682	180,000	72,838,741
BALANCE OF ACCOUNT WITH COMPANY—														
At Credit £	...	2,126,206	2,340,837	4,467,043	...	...	11,138	97,045	114,040	10,759	...	232,982	...	4,700,025
At Debit £	...	...	...	...	1,422	...	...	...	...	...	54,465	55,887	...	55,887

* Excluding East Indian Railway Company.
† These transactions are in respect of the period prior to 30th June 1884, the date of purchase by the State.
‡ The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is shown separately as "Capital not bearing Interest."

No. 88.—ABSTRACT STATEMENT showing, in respect of Miscellaneous Accounts between the Balances unadjusted at the com

	Unadjusted April	
	Debits.	Nos of Items.
Her Majesty's Imperial Government.	£	
Bills drawn on India by the Officers in Charge of the Treasury Chests at Hong-Kong and Ceylon	32,500	1
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station	43,219	2
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	19,562	3
Ditto ditto to Native Family Pensioners on account of Expeditions to China and to retired Hong-Kong Police	390	4
Postage collected in India	...	5
Sums received in India for Money Orders	...	6
Little Basses Light Vessel Dues	...	7
Balances of Shipping Masters' Accounts	...	8
Zanzibar Agency and Muscat Subsidy	500	9
Expedition to the Mediterranean	129	10
Expedition to South Africa	14,645	11
Expeditions to Egypt	397,502	12
Miscellaneous	6,521	13
	514,968	14
Her Majesty's Indian Government in London.		
Discharge of the Principal of the Indian Transfer Loan of 22nd April 1854	...	15
Advances in England to Agents of the Indian Civil Funds	...	16
Bills drawn by the Mission to the Court of Persia	...	17
Bills of Exchange payable in England (drawn between 1834 and 1864)	..	18
Family and Miscellaneous Remittances made by means of Rolls	..	19
Family Allotments	.	20
Remittances by Administrators General		21
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	22
Rajputana-Malwa Railway. Ditto. ditto ditto	..	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	7,146	24
Pay and Pensions paid in England ditto ditto ditto ditto	...	25
Miscellaneous	...	26
	7,146	27
£	522,114	28

INDIA and ENGLAND, the Transactions during the Year ended 31st March 1886, and mencement and close of that Year.

No. of Items.	Balances, 1st 1885. Credits.	1885-86. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1886. Debits.	Credits.
	£	£	£	£	£	£	£
1.	...	185,356	...	...	217,856	...	...
2	...	98,667	4,146	...	121,432	16,308	...
3	..	22,145	28	...	25,229	16,450	...
4	...	805	30	...	746	419	...
5	6,212	7,837	40,025	32,416	...	...	5,984
6	5,630	...	169,948	182,181	...	6,603	...
7	6,186	66	12,676	12,181	...	...	6,615
8	2,573	171	3,274	3,704	...	...	1,972
9	...	57	407	...	150	...	...
10	...	...	129	...	...	...	...
11	...	760	11,625	...	1,375	2,405	...
12	...	531,076	169,702	3,884	657,678	105,082	...
13	...	19,071	12,288	784	11,611	2,477	...
14.	20,601	866,011	424,278	235,150	1,036,077	149,744	14,571
15	...	...	8,637	..	...	...	8,637
16	...	...	131,500	131,500	...	...	...
17	46,255	...	161,718	190,932	...	...	17,041
18	8,234	...	...	..	...	...	8,234
19	59,213	155	343,677	323,587	...	...	79,148
20	519	32	4,858	4,953	...	...	392
21	8,827	..	39,231	61,642	21,618	...	8,034
22	...	...	473,338	475,331	1,993	...	...
23	...		134,433	136,386	1,953	...	...
24	...	45	101,033	94,224	...	382	...
25	59	285	16,440	16,629	...	415	...
26	5	9,657	9,697	9,055	8,553	457	...
27	123,112	10,174	1,424,562	1,444,239	34,117	1,254	121,486
28	143,713	876,185	1,848,840	1,679,389	1,070,194	150,998	136,057

No. 89.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1886, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1885.		Bills Drawn on India		Bills Discharged in India.		Bills Outstanding on 31st March 1886.	
	Amount of Bills	Sterling received in respect thereof	Amount of Bills	Sterling received in respect thereof	Amount of Bills	Sterling received in respect thereof.	Amount of Bills	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS.								
In Calcutta	60,68,500	476,652	7,69,65,654	5,837,210	8,18,24,554	6,223,266	12,09,600	90,390
In Madras	12,88,000	101,404	92,99,659	704,842	1,01,07,659	770,311	4,80,000	35,935
In Bombay	55,23,500	434,661	4,90,60,056	3,750,640	5,20,93,556	3,999,169	24,90,000	186,132
TOTAL	1,28,80,000	1,012,717	13,53 25,369	10,292,692	14,40,25,769	10,992,746	41,79,600	312,663

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	13,53,25,369
Amount of Bills drawn if issued at 2s. the rupee	10,29,26,920
Difference on Account of Loss by Exchange	3,23,98,449
The average rate of Exchange on Bills drawn during the year was	s. d. 1 —6 254124

No. 90.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1885 (Opening Balance).	No. of Treasuries.			31st March 1886 (Closing Balance).
£		INDIA:	£	£
		Reserve Treasuries:		
283,760	1	In Calcutta	204,982	
174,255	1	In Madras	357,402	
95,278	1	In Bombay	317,366	879,750
869,928	1	In the Bank of Bengal, Calcutta:		
		For India, General	580,959	
		For Bengal	92,843	
			673,802	
270,842	1	In the Bank of Madras	180,173	
499,784	1	In the Bank of Bombay	503,342	1,357,317
		In Agencies of the Banks:		
1,467,852	14	of Bengal	1,574,587	
407,246	10	of Madras	442,111	
200,072	4	of Bombay	386,100	2,402,798
		District Treasuries:		
774,430	13	India, General	792,977	
479,191	18	Central Provinces	441,871	
275,845	13	Burma	227,675	
462,509	12	Assam	404,067	
1,878,727	44	Bengal	1,955,518	
1,069,820	48	North-Western Provinces and Oudh	1,059,435	
797,917	31	Punjab	776,532	
1,265,457	24	Madras	1,2 3,296	
1,267,619	20	Bombay	1,233,242	8,114,613
12,540,532		TOTAL TREASURIES IN INDIA	£	12,754,478
		ENGLAND:		
2,249,378	1	Home Treasury of the Government of India		4,726,585
14,789,910		GRAND TOTAL	£	17,481,063

CALCUTTA,
The 19th March 1887

E. GAY,
Offg. Comptroller General.

Government of India Central Printing Office.—No. 381 C. G.—7-4-87.—500.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1885-86.

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No. 92.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1885; the amount of DEBT INCURRED and DISCHARGED during the year 1885-86, including the amount of ADVANCES and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1886.

	No. of Account	India, General	Central Provinces	Burma	Assam	Bengal	N.-W. P. and Oudh.	Punjab.	Madras	Bombay	Total India	England.	Total India and England.
		£	£	£	£	£	£	£	£	£	£	£	£
Revenue		13,860,963	1,645,948	2,643,660	921,279	17,993,594	9,004,728	5,672,552	10,006,970	12,373,880	74,123,574	259,074	74,382,648
Exchange added to Revenue		81,549									81,549		81,549
Extraordinary Receipts		4,165,469								30,930	4,196,399		4,196,399
Permanent Debt incurred—													
Sterling Debt—	77												
India 4½ p. c. Stock	"											1,086,045	1,086,045
India 3 p. c. "	"											2,984,986	2,984,986
Rupee Debt—													
4 p. c. Rupee Loans	"	12									12		12
Stock Notes	"	305	190		79	444	312	147	250	580	2,307		2,307
	TOTAL	317	190		79	444	312	147	250	580	2,319	4,071,031	4,073,350
Unfunded Debt—													
Temporary Loans	78											1,000,000	1,000,000
Special Loans	79												
Treasury Notes	80	6,229							130,000		136,229		136,229
Deposits of Service Funds	81	206,536							401,799	18,366	626,701		626,701
Savings Bank Deposits	82	321,776	143,766	78,675	87,414	931,640	490,649	373,438	357,701	1,007,686	3,792,745		3,792,745
	TOTAL	534,541	143,766	78,675	87,414	931,640	490,649	373,438	889,500	1,026,052	4,555,675	1,000,000	5,555,675
Deposits and Advances not bearing Interest—													
Balances of Provincial Allotments	69	3,135	33,141		24,863	62,672		35,101	212,774	359,556	731,242		731,242
Commission for the Reduction of Debt	49A	683,498									683,498		683,498
Excluded Local Funds	83	69,807	8,253	73,396	2,359	60,483	87,706	55,248	92,483	380,077	829,812		829,812
Political and Railway Funds	84	56,997									56,997		56,997
Departmental and Judicial Deposits	85	2,813,640	535,667	225,978	97,256	2,891,334	2,749,559	2,653,486	2,217,738	1,932,781	16,119,439		16,119,439
Advances	93	4,62,441	40,978	63,762	22,810	298,874	156,632	153,558	224,148	7,126,760	12,249,993	3,795	12,253,758
Suspense Accounts	94	34,269	2,942	786	1,810	46,635	7,647	8,824	9,153	23,665	136,031		136,031
Exchange on Remittance Accounts	95	1,585,806									1,585,806		1,585,806
Miscellaneous	96	16,411								24,177	40,588	250,285	290,873
	TOTAL	9,458,304	620,981	363,922	149,098	3,359,998	3,001,544	2,906,217	2,756,296	9,847,016	32,433,376	254,080	32,687,456
Loans to Municipalities, Native States, &c.	86	55,188	1,351	2,674	49	42,627	38,485	7,371	32,930	126,738	307,413		307,413
Capital Receipts from Railway Companies—	87												
On account of Subscribed Capital	"									1,675	1,675	7,327,007	7,328,682
Repayments	"	1,865,766									1,865,766	19,406	1,885,172
Remittances—													
Inland Money Orders	98	1,029,971	547,182	456,087	349,620	2,907,694	1,272,996	754,660	1,144,387	849,785	9,312,382		9,312,382
Other Local Remittances	99	9,239,432	—198,647	—727,269	—269,360	—10,119,959	818,664	2,047,591	—2,274,638	1,543,777	59,591		59,591
Other Departmental Accounts	100	2,430,636	13,264	99,441	—170,791	2,066,621	—1,808,147	302,449	1,387,783	—3,239,244	1,082,012		1,082,012
Net Receipts by Civil Treasuries from—													
Post Office	"	734,409	264,760	388,113	242,747	80,320	—543,483	—108,195	—56,617	—74,402	927,652		927,652
Guaranteed Railways	"	—271,270		—3,000			24,096	734,000	598,504	3,518,607	4,600,937		4,600,937
Net Receipts from Civil Treasuries by—													
Telegraph	"	50,914									50,914		50,914
Marine	"	429,318									429,318		429,318
Military	"	7,927,254							2,939,602	2,722,354	13,589,210		13,589,210
Public Works	"	85,779	192,313	317,710	193,260	538,823	752,176	890,263	1,126,322	1,501,174	5,597,820		5,597,820
Remittance Account between England and India	101	997,227	305	10,336	8,287	19,470	11,094	3,087	252,036	546,998	1,848,840	1,070,194	2,919,034
	TOTAL	22,653,670	819,177	541,418	353,763	—4,507,031	527,396	4,623,855	5,117,379	7,369,049	37,498,676	1,070,194	38,568,870
Secretary of State's Bills drawn	89											10,292,692	10,292,692
Total Receipts		32,645,767	3,231,413	3,630,349	1,511,682	17,821,272	13,063,114	13,583,580	18,803,325	30,775,920	155,066,422	24,293,484	179,359,906
Opening Balance	90	1,954,659	611,847	711,837	462,509	2,254,325	1,447,185	917,617	2,117,800	2,062,753	12,540,532	2,249,378	14,789,910
Grand Total £		54,600,426	3,843,260	4,342,186	1,974,191	20,075,597	14,510,299	14,501,197	20,921,125	32,838,673	167,606,954	26,542,862	194,149,816

No. 92.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES of INDIA on the 31st March 1885; the amount of DEBT INCURRED and DISCHARGED during the year 1885-86, including the amount of ADVANCES and REPAYMENTS on various ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1886.

	No. of Account.	India, General	Central Provinces	Burma.	Assam	Bengal	N.-W. P. and Oudh	Punjab.	Madras.	Bombay	Total India.	England.	Total India and England
		£	£	£	£	£	£	£	£	£	£	£	£
Expenditure	3	20,449,157	1,076,787	1,574,078	633,197	9,253,114	4,469,756	3,924,434	8,414,474	8,520,874	58,315,871	14,014,733	72,330,604
Exchange charged as Expenditure	,,	4,411,437									4,411,437	..	4,411,437
Add—Provincial Surpluses transferred to "Deposits"	,,	3,135	33,141		24,863	62,672		35,101	212,774	359,556	731,242	...	731,242
Deduct—Provincial Deficits charged against "Deposits"	,,			—11,935			—195,425				—207,360	..	—207,360
Capital outlay on Railways and Irrigation not charged to Revenue	,,	—85 741	57,191	70,058	..	371,797	—117,515	2,189,772	386,439	44,967	2,916,968	1,793,769	4,710,737
Capital charge involved in redemption of Liabilities	,,									..	564,627	1,086,045	1,086,045
Exchange on Expenditure not charged to Revenue	,,	564,627										...	564,627
Permanent Debt discharged—	77						...	..	...	...	...	200	200
Sterling Debt—													
Eastern Bengal Railway Debentures	,,					..	..	..		...	...	1,000	1,000
India 4 p. c. Debentures	,,		...	.	.	..	.		...	...	..	5,000	5,000
India 5 p. c. Stock	,,			...		..							
Rupee Debt—										...	50	.	50
5½ p. c.	,,	50	..	..	...	..	...	...	..	.	164	...	164
5 p. c.	,,	164	.		..	..			..	...	40,000	..	40,000
4½ p. c.	,,	40,000		.			..		..		394,259	.	394,259
4 p. c.	,,	394,259					40,036	5,049	...	507	47,698	...	47,698
Stock Notes	,,	76	250	..	223	920			507	637			
TOTAL		434,549	250		223	920	40,036	5,049	507	637	482,171	6,200	488,371
Unfunded Debt—	78	.	..			..	..	.	..			1,000,000	1,000,000
Temporary Loans	79	16,953									16,953		16,953
Special Loans	80	1,213,751			.				1,747,640	8,750	2,970,141		2,970,141
Treasury Notes	81	909 624							485,911	27,662	1,423,197	30,712	1,453,909
Deposits of Service Funds	82	217,594	123,995	68,352	85,170	853,498	440,164	297,617	313 408	958 833	3,398,631		3,398,631
Savings Bank Deposits													
TOTAL		2,397 922	123,995	68 352	85,170	853,498	440,164	207,617	2,546,959	995,245	7,808,922	1,030,712	8,839,634
Deposits and Advances not bearing Interest—	69		.	11,935		.	195,425		...	...	207,360		207,360
Balances of Provincial Allotments	49A	150									150	.	150
Commission for the reduction of Debt	83	68,690	7,727	76,073	2,694	53,653	80,510	54,988	69,804	376,108	790,247	...	790,247
Excluded Local Funds	84	145,093									145,093	...	145,093
Political and Railway Funds	85	2,854 937	528,460	228,832	92,585	2,912,886	2,743,461	2,56.,286	2,176,030	1,953,932	16,052,409	.	16,052,409
Departmental and Judicial Deposits	93	3,768 374	44,091	57,924	20,843	287,938	193.970	163,612	175,199	7,032,688	11,744.659	7.453	11,752,112
Advances	94	16 737	3,336	6,451	4,154	10,344	2,440	4,454	15,407	9,817	73,140	.	73,140
Suspense Accounts	96	176,914							15,330	78,814	271,098	3,100	274,178
Miscellaneous													
TOTAL		7,030.935	583,614	381,215	120,276	3,264,821	3,215,806	2,784,340	2,451,770	9,451,359	29,284,136	10,553	29,294,689
Loans to Municipalities, Native States, &c	86	15,964		5,653		75,000		4,697	87,841	15,538	204,693		204,693
Payments to Railway Companies on Capital Account—	87					..	...					285,500	285,500
For Discharge of Debentures	,,						635,166		..	771,050	2,868,054	1,909,376	4,777,430
For Expenditure	,,	1,461,838			...								
Remittances—	98	523,722	211,116	89,504	141,502	3,010,711	2,025,453	1,001,178	1,174,869	1,120,340	9,298,395	...	9,298,395
Inland Money Orders	100	2,840,259	53,520	24,640	—2,033	—224,689	—278,208	—1,137,188	—236,802	33,207	1,072.706	...	1,072,706
Other Departmental Accounts													
Net Payments into Civil Treasuries by—	,,	502,436	375,384	398,788	243,276	87,767	—558 918	—105,916	118,427	—148,723	912,521	..	912,521
Post Office	,,	4,600,937		...							4,600,937		4,600,937
Guaranteed Railways													
Net Issues from Civil Treasuries to—	,,	63,795	6,630	14,106	10,038	—128,808	11,331	—18,207	32,348	59,827	51,060		51,060
Telegraph	,,	3 034	69	12,797	2,994	109,630	—32		1,009	304,607	434,108		434,108
Marine	,,	2,652,827	361,226	669,139	116,237	266,903	2,234,381	3,231,942	1,581,399	2,518,442	13,632,496	..	13,632,496
Military	,,	—1,553,355	371,994	306,375	194,378	824 089	1,088,618	1,420,483	1,156,166	1,791,813	5,600,561		5,600,561
Public Works	101	294,312		100	3	235	532	636	19,652	560,715	876,185	1,679,389	2,555.574
Remittance Account between England and India													
TOTAL		9,927,967	1,379,939	1,515.449	706,395	3,945,838	4,523,157	4,392,928	3,847.068	6,240,228	36,478,969	1,679,389	38,158,358
Secretary of State's Bills paid	89	6,223,266							770,311	3,999,169	10,992,746	..	10,992,746
Total Disbursements		52,835,056	3,254,917	3,602,870	1,570,124	17,827,660	13,011,145	13,633,938	18,718,143	30,398,623	154,852 476	21,816 277	176,668,753
Closing Balance	90	1,765,370	588 343	739,316	404,067	2,247,937	1,499,154	867,259	2,202 982	2,440,050	12,754.473	4,726,585	17,481,063
Grand Total £		54 600 426	3,843 260	4 342,186	1,974,191	20 075,597	14,510 299	14,501,197	20,921,125	32 838,673	167,606,954	26,542,862	194,149,816

No. 93.—An Account of Repayment of Advances and Advances Repayable for the year ended 31st March 1886.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	587,240	10,298	11,485	6,860	64,744	26,520	11,909	109,124	90,524	918,704	.	918,704
Advances for Rest Camps	...	..	...	...	..	648	1,463	429	.	2,540	...	2,540
Special Advances	...	76			50,807	7	...	8,429	...	59,319	...	59,319
Forest Advances	..	23,138	45,812	8,174	22,847	77,127	38,352	43,874	93,704	353,028	...	353,028
Revenue Advances	...	...	...	278	...	17,811	...	26	.	18,115	...	18,115
Loans under the Land Improvement Act		...	...	...	4,766	11,875	17,185	1,158	..	34,984	...	34,984
Advances to Cultivators	403	188	...	44	6,710	5	7,696		8,239	23,285	...	23,285
Advances for Jhansi Encumbered Estate's Act	...	...	...	..	...	1,870	...	...	...	1,870	...	1,870
Advances to Colonists	...	...	..	60	...	..	..	...	...	60	...	60
Embankment or Drainage Advances	...	..	...		47,336	...	...	.	...	47,336	...	47,336
Advances for Survey marks	...	...	..	435	27	...	...	1,387	61,625	63,474	..	63,474
Settlement Advances	...	...	..	...	...	...	.	.	35,407	35,407	...	35,407
Abkari Advances	..	...	...	..	.	...	...	1,262	...	1,262	...	1,262
Opium Advances	...	..	...	...	11,772	...	...	..	50,817	62,589	...	62,589
Stock Account—Opium	...	...	...		.	...	...	453	.	453	...	453
Famine Advances	1,515	...	...	...	581	..	..	183	...	2,279	...	2,279
Advances Recoverable, Post Office	25,539	5,554	5,737	4 532	43,715	14,373	15,633	18,290	32,060	165,433	...	165,433
Advances Recoverable, Marine	19,526	...	...	...	...	...	.	..	...	19,526	..	19,526
Advances Recoverable, Military	..	...	...	...	...	...	...	6,412	26,458	32,870	...	32,870
Advances Recoverable, P. W. D., Buildings and Roads	...	...	...	...	499	...	...	...	...	499	...	499
Irrigation	...	...	..	.	2,249	...	3,182	...	...	5,431	...	5,431
PERMANENT ADVANCES—												
Permanent Advances, Civil	824	28	199	234	445	157	113	3,928	110	6,038	...	6,038
Post Office Permanent Advances	1,206	928	529	563	5,058	2,228	1,461	2,405	3,435	17,813	...	17,813
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	26,652	...	...	...	...	...	...	...	...	26,652	...	26,652
Ditto ditto, Mauritius	25,946	...	...	...	.	.	...	..	...	25,946	...	25,946
Ditto ditto, Straits Settlements	6,231	...	...	...	...	...	...	...	...	6,231	...	6,231
Berar Suspense Account	289,128	...	...	...	.	...	...	. .	..	289,128	...	289,128
Account Current with Native States	14,856	768	...	...	37,318	4,011	13,345	18,129	34,103	122,530	...	122,530
Ditto ditto ditto Post Office	18,713	...	...	...	...	...	43,219	...	...	61,932	...	61,932
Ditto ditto Netherland Government	15	...	...	...	...	...	...	...	...	15	...	15

COINAGE ACCOUNTS—												
Mint Certificates	2,810,061	...	...	...	...		...	...	6,675,506	9,485,567	...	9,485,567
Bullion advances for Coinage	194,788	...		...	...		...	...	...	194,788	...	194,788
Small Coin Depôt Balances	139,798	...	..	1,630	...	...	...	8,659	14,772	164,859	...	164,859
ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment of Disbursements in England for purchase of Malt Liquor, &c., on behalf of the Imperial Government	...	...	...	...	...	..	...	...	...	...	3,795	3,795
TOTAL £	4,162,441	40,978	63,762	22,810	298,874	156,632	153,558	224,148	7,126,760	12,249,963	3,795	12,253,758
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	466,644	11,882	8,631	7,373	66,519	26,411	11,979	61,019	86,563	747,021	...	747,021
Advances for Rest Camps	...	...	...	...	..	794	1,670	422	...	2,886	...	2,886
Special Advances	...	75	...	...	2,046	7	...	9,131	...	11,259	...	11,259
Forest Advances	...	22,919	42,445	7,219	22,045	86,265	36,519	47,450	94,627	359,489	...	359,489
Revenue Advances	...	...	...	...	...	13,698	...	287	...	13,985	...	13,985
Loans under the Land Improvement Act	...	...	...	70	11,638	12,862	23,234	302	...	48,106	...	48,106
Advances to Cultivators	740	1,792	...	7	21,349	...	1,429	...	8,479	33,796	...	33,796
Advances for Loans under the Jhansi Encumbered Estate's Act	...	...	...	...	...	16,129	...	...	...	16,129	...	16,129
Advances to Colonists	...	...	...	5	...	...	...	...	...	5	...	5
Embankment or Drainage Advances	...	...	...	...	56,098	...	...	...	...	56,098	...	56,098
Advances for Survey marks	...	...	...	160	2	...	...	4,947	80,247	85,356	...	85,356
Settlement Advances	...	...	...	...	...	...	...	...	2,977	2,977	...	2,977
Abkari Advances	...	..	...	...	...	...	...	1,172	...	1,172	...	1,172
Opium Advances	...	...	...	...	8,719	...	...	...	51,121	59,840	...	59,840
Stock Account—Opium	...	...	...	...	...	...	...	376	...	376	...	376
Famine Advances	483	...	...	...	1,411	...	...	6	...	1,900	...	1,900
Advances Recoverable, Post Office	28,989	6,693	6,670	5,868	52,343	18,790	17,682	21,984	38,685	197,704	...	197,704
Advances Recoverable, Marine	14,529	...	...	...	...	...	...	...	..	14,529	...	14,529
Advances Recoverable, Military	22,073	...	...	...	...	...	...	...	...	22,073	...	22,073
Advances Recoverable, P. W. D., Buildings and Roads	...	...	...	...	263	...	...	...	...	263	...	263
Irrigation	...	...	...	...	1,763	...	3,242	...	...	5,005	...	5,005
Carred over	533,458	43,361	57,746	20,702	244,196	174,956	95,755	147,096	362,699	1,679,969	...	1,679,969

No. 93.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1886—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward .	533,458	43,361	57,746	20,702	244,196	174,956	95,755	147,096	362,699	1,679,969	...	1,679,969
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil . .	313	138	145	105	679	326	286	8,837	380	11,209	...	11,209
Post Office Permanent Advances .	69	49	33	36	505	80	78	80	336	1,266	...	1,266
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt, Ceylon . .	22,633	...	...	...	...	...	...	. .	...	22,633	...	22,633
Ditto ditto, Mauritius . .	27,122	...	...	...	...	...	...	...	...	27,122	...	27,122
Ditto ditto, Straits Settlements .	3,228	...	...	...	...	...	...	...	..	3,228	...	3,228
Berar Suspense Account . .	268,212	...	...	...	...	...	...	...	...	268,212	...	268,212
Account Current with Native States .	19,339	543	...	...	41,838	4,018	18,369	19,186	24,246	127,539	...	127,539
Ditto ditto ditto Post Office .	18,713	...	...	...	...	. .	43,219	...	...	61,932	...	61,932
Ditto ditto Netherland Govt. .	14	.	...	...		...	...	...	...	14	...	14
COINAGE ACCOUNTS—												
Mint Certificates	2,859,344	...	...	...	. .	...	...	...	6,600,396	9,459,740	...	9,459,740
Bullion advances for Coinage . .	...	.	...	...	.	...	...	...	38,324	38,324	...	38,324
Copper Coinage Account . .	15,949	...	. .	...	...	...	...	...	6,307	22,256		22,256
Small Coin Depôt Balances . .	...	...	...	...	720	14,590	5,905	...	...	21,215	...	21,215
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor, on behalf of the Imperial Govt. . .	...	...	...	...	..	...	...	...	...	...	3,635	3,635
Expenses in England recoverable from the Imperial Govt. in connection with the employment of Indian Native Troops in the Soudan and Nubia	...	...	...	...	...	...	...	...	...	...	747	747
Moiety of Expenditure in England on Account of defence works at Aden, recoverable from the Imperial Govt.	...	...	...	...	...	...	...	...	...	...	3,071	3,071
TOTAL .	3,768,394	44,091	57,924	20,843	287,938	193,970	163,612	175,199	7,032,688	11,744,659	7,453	11,752,112

No. 94.—SUSPENSE ACCOUNTS for the year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
RECEIPTS—	£	£	£	£	£	£	£	£	£	£	£	£
SUSPENSE ACCOUNTS—												
Suspense Acccount	...	...	3	...	1,773	...	669	2,531	...	4,976	...	4,976
Post Office Suspense Account	...	74	...	...	...	511	1,593	1,196	...	3,374	...	3,374
English Stores Suspense Accounts	...	...	...	...	...	...	278	...	...	278	...	278
Unadjusted Balances—Account Current Settlement Account	2,723	...	...	...	...	...	...	9	...	2,732	...	2,732
CHEQUES AND BILLS—												
Pre-audit Cheques	...	100	...	...	...	485	248	...	...	833	...	833
Cheques Issued: Local Funds	...	776	...	...	...	...	...	...	...	776	...	776
Bills payable	352	...	...	...	...	...	...	...	...	352	...	352
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,095	194	...	106	33,197	3,640	...	...	...	43,232	...	43,232
Postal Cash Balances	3,587	...	...	1,013	...	1,089	...	...	405	6,094	...	6,094
Telegraph Cash Balances	11,086	...	...	...	...	...	...	...	...	11,086	...	11,086
Marine Cash Balances	246	...	...	...	...	...	...	...	...	246	...	246
Military Cash Balances	9,022	...	...	...	...	...	...	4,200	10,487	23,709	...	23,709
Public Works Cash Balances—												
Buildings and Roads	...	498	39	515	...	...	...	1,163	...	2,215	...	2,215
Irrigation	110	...	21	...	...	538	917	...	1,467	3,053	...	3,053
Railway Revenue	1,348	...	345	...	6,172	1,384	5,119	...	...	14,368	...	14,368
Railway Capital	...	1,300	378	176	5,493	...	...	54	11,306	18,707	...	18,707
TOTAL £	34,569	2,942	786	1,810	46,635	7,647	8,824	9,153	23,665	136,031	...	136,031
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	1,669	...	...	3,440	...	345	...	...	13	5,467	...	5,467
Capitalized Outstanding	...	...	...	...	413	...	...	...	...	413	...	413
Post Office Suspense Account	12,849	...	338	701	480	...	...	...	3,865	18,233	...	18,233
Guaranteed Railways' unadjusted items	3	...	...	...	...	...	...	...	...	3	...	3
Savings Banks investment Account	2	...	...	...	...	...	...	...	...	2	...	2
English Stores Suspense Acccount	...	...	42	...	...	...	...	905	253	1,200	...	1,200
Unadjusted Balances—Account Current Settlement Account	...	...	...	...	...	50	...	...	...	50	...	50
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	1,329	...	...	970	340	2,639	...	2,639
Departmental Cheques	...	...	...	...	...	...	...	...	1,250	1,250	...	1,250
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	5,142	...	...	...	1,536	12,131	3,784	22,593	...	22,593
Postal Cash Balances	...	2,941	929	...	7,577	...	1,729	1,401	...	14,577	...	14,577
Public Works Cash Balances—												
Buildings and Roads	1,270	...	...	...	231	540	238	...	208	2,487	...	2,487
Irrigation	...	...	...	...	314	...	...	...	...	314	...	314
Railway Revenue	...	395	...	13	...	...	...	...	104	512	...	512
Railway Capital	944	...	...	...	...	1,505	951	...	...	3,400	...	3,400
TOTAL £	16,737	3,336	6,451	4,154	10,344	2,440	4,454	15,407	9,817	73,140	...	73,140

No. 95—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1885-86.

	Credits.	Debits.	Net.
	£	£	£
On Secretary of State's Bills	5,030,407	4,805,535	+224,872
On Capital Transactions of Railway Companies	1,900,291	539,357	+1,360,934
On E I. Railway Advances	148,993	148,993	...
On Rajputana-Malwa Railway	42,316	42,316	...
On Foreign Money Orders	57,345	57,345	...
On Miscellaneous Transactions	56,897	56,897	...
TOTAL	7,236,249	5,650,443	+1,585,806

No. 96.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provs. and Oudh.	Punjab.	Madras	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	128	...		...	..	.	..	.	.	128	...	128
Security Purchase Account	1,052		..		...	..			...	1,052	..	1,052
Exchange Investment Account	12,150	...	.	..	..	.	.	.	...	12,150	..	12,150
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...			...	...	...	...	10,143	10,143	...	10,143
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	.		.			..		..	14,034	14,034	..	14,034
Government Account	3,081		...	..			.	...		3,081	...	3,081
ENGLAND—												
Miscellaneous Deposits :—												
From Her Majesty's Treasury: the remaining moiety of the instalment for the year 1885-86 of the Grant-in-aid of £3,000,000 on account of the Afghan War, treated as Revenue Receipts in the years 1880-81 and 1881-82		..	.			..		..		...	250,000	250,000
Refund by the Bombay, Baroda, and Central India Railway Company of a sum, issued to the Company for discharge of Debentures, remaining unclaimed			..		...	.	.	.	..	...	285	285
TOTAL	16,411	...	...	..	...		...	..	24,177	40,588	250,285	290,873
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits —												
Adjusting Account of Imperial Loans	129	.	.				...	...	.	129	...	129
Security Purchase Account	10,325	..	..	..			.	...	..	10,325	.	10,325
Exchange Investment Account	12,302	...	.	.	.	...	.		...	12,302	...	12,302
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	..	..	...		..				9,858	9,858		9,858
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	.	..		..	.	..	...		14,135	14,135	.	14,135
Government Account	54,343	.	..			..	.			54,343	...	54,343
London Bills payable exchange	99,835		.	.	..		...	15,330	54,821	169,986	...	169,986
ENGLAND—												
Miscellaneous Deposits —												
Sum re-issued to the Great Indian Peninsula Railway Company for discharge of certain debentures, the amount of which, having been long unclaimed, was repaid to the Secretary of State in 1883-84	...	...	...	...	...	...	...	...	...	...	3,100	3,100
TOTAL	176,934	...	...	...	...	...	...	15,330	78,814	271,078	3,100	274,178

No. 97.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1886.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS.												
MONEY ORDERS	9,312,382		+1,029 971	+547,192	+456,087	+349,620	+2,907,694	+1,272,996	+754,660	+1,144,387	+849,785	+9,312,382
Other Local Remittances	97,567,724	97,508,133	+9,239,432	−198,647	−727,269	−269,360	−10,119,959	+818,664	+2,047,591	−2,271,638	+1,543,777	+59,591
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts Current between Civil and Civil	15,555,243	15,553,043	+1,396,688	+23,849	+92,542	−175,422	+2,027,551	−1,792,513	+301,029	+1,359,489	−3,231,013	+2,200
Accounts Current between Military and Marine, Military Accounts	53,933	12,154	+41,779	...	.	...	.	..		...	...	+41,779
Accounts Current between P. W. & Telegraph, Public Works Accounts	78,054	16,962	+32,146	+2,290	+2,922	+441	+7,559	+4,232	+7,664	+2,235	+1,603	+61,092
Accounts Current between Post Office and Telegraph, P. O. Accounts	27,377	7,029	−424	−346	−211	−211	+25,416	−1,089	−952	−1,294	−541	+20,348
Transfers between Postal Officers	410,910	410,773	+3,991	−12,529	+4,188	+4,401	+6,095	−18,777	−5,292	+27,353	−9,293	+137
Accounts between Guaranteed Railway & P W D., Guaranteed Railway Accounts	1,501,081	553,984	+947,097	...	..	...		...	...	...	.	+947,097
Accounts between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	15,317	5,958	+9,359	...	...	...	..	...	...	...	..	+9,359
TOTAL OTHER DEPARTMENTAL ACCOUNTS £	17,641,915	16,559,903	+2,430,636	+13,264	+99,441	−170,791	+2,066,621	−1,808,147	+302,449	+1,387,783	−3,239,244	+1,082,012
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	5,462,371	4,534,719	+734,409	+264,760	+388,113	+242,747	+80,320	−543,483	−108,195	−56,617	−74,402	+927,652
Accounts between Civil and Guaranteed Railways, Civil Accounts	8,730,459	4,129,522	−271,270	...	−3,000	...		+24,096	+734,000	+598,504	+3,518,607	+4,600,937
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil & Telegraph, Telegraph Accounts	677,308	626,394	+50,914		..	...		...	...	..	...	+50,914
Accounts Current between Civil and Marine, Marine Accounts	471,273	41,955	+429,318	...	...	...	...	...	..	..	...	+429,318
Accounts Current between Civil and Military, Military Accounts	14,799,983	1,210,773	+7,927,254	...	...	...		. .	...	+2,939,602	+2,722,354	+13,589,210
Accounts Current between Civil and Public Works, Public Works Accounts	15,868,314	10,270,494	+85,779	+192,313	+317,710	+193,260	+538,823	+752,176	+890,263	+1,126,322	+1,501,174	+5,597,820
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,848,840	...	+997,227	+305	+10,336	+8,287	+19,470	+11,094	+3,087	+252,036	+546,998	+1,848,840
TOTAL £	47,858,548	20,813,857	+9,953,631	+457,378	+719,459	+444,294	+638,613	+243,883	+1,519,155	+4,859,847	+8,214,731	+27,044,691

No. 97.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DISBURSEMENTS.	£	£	£	£	£	£	£	£	£	£	£	£
Money Orders	...	9,298,395	—523,722	—211,116	—89,504	—141,502	—3,010,711	—2,025,453	—1,001,178	—1,174,869	—1,120,340	—9,298,395
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Military and Military	712,079	713,285	—6,031	...	...	...	..	...	...	+1,999	+2,826	—1,206
Accounts between Military and Marine, Marine Accounts	14,780	56,559	—41,779	...	...	...	...	...	...	...	...	—41,779
Accounts between P. W. and Telegraph, Telegraph Accounts	16,937	77,465	—60,528	...	...	...	...	...	...	...	...	—60,528
Account Current between Post Office and Telegraph, Telegraph Account	6,892	18,496	—11,604	...	...	...	...	...	...	...	...	—11,604
Transfers between P. W. Officers	14,640,947	14,641,603	—2,160,579	—34,323	—24,641	+2,033	+225,258	+280,285	+1,570,706	+197 741	—57,136	—656
Transfers between Telegraph Officers	177,434	177,434	—201	...	...	...	+59	..	...	...	+142	...
Transfers between Indian and Indo-European Telegraph, Telegraph Account	81,015	81,095	—80	...	...	...	..	...	...	...	...	—80
Accounts between Guaranteed Railways & P. W. D., Public Works Accounts	556,274	1,503,768	—550,098	—19,197	+1	...	—628	—2,077	—433,518	+37,062	+20,961	—947,494
Accounts between Guaranteed Railways and Telegraph, Telegraph Accounts	5,958	15,317	—9,359	...	..	...	...	...	...	.	...	—9,359
TOTAL OTHER DEPARTMENTAL ACCOUNTS £	16,212,316	17,285,022	—2,840,259	—53,520	—24,640	+2,033	+224,689	+278,208	+1,137,188	+236,802	—33,207	—1,072,706
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	4,723,915	5,636,436	—502,436	—375,384	—398,788	—243,276	—87,767	+558,918	+105,916	—118,427	+148,723	—912,521
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	4,129,236	8,730,173	—4,600,037	...	...	....	...		...	...	...	—4,600,937
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	632,259	683,319	—63,795	—6,630	—14,106	—10,038	+128,808	—11,331	+18,207	—32,348	—59,827	—51,060
Accounts Current between Civil and Marine, Civil Accounts	40,464	474,572	—3,034	—69	—12,797	—2,994	—109,630	+32	...	—1,009	—304,607	—434,108
Accounts between Civil and Military, Civil Accounts	1,279,844	14,912,340	—2,652,827	—361,226	—669,139	—116,237	—266,903	—2,234,381	—3,231,942	—1,581,399	—2,518,442	—13,632,496
Accounts between Civil and Public Works, Civil Accounts	10,537,115	16,137,676	+1,553,355	—371,994	—306,375	—194,378	—824,089	—1,088,618	—1,420,483	—1,156,166	—1,791,813	—5,600,561
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	876,185	—294,312	...	—100	—3	—235	—532	—636	—19,652	—560,715	—876,185
TOTAL £	21,342,833	47,450,701	—6,563,986	—1,115,303	—1,401,305	—566,926	—1,159,816	—2,775,912	—4,528,938	—2,909,001	—5,086,681	—26,107,868

No. 98—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1886.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS—												
Inland Money Orders (Post Office) .	1,029,971	547,182	456,087	349,620	2,907,694	1,272,996	754,660	1,144,387	849,785	9,312,382		9,312,382
PAYMENTS—												
Inland Money Orders (Post Office) .	523,722	211,116	89,504	141,502	3,010,711	2,025,453	1,001,178	1,174,869	1,120,340	9,298,395	...	9,298,395

No. 99.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1886.

ABSTRACT.

	Net Receipts Payments— £
INDIA, GENERAL	. + 9,239,432
CENTRAL PROVINCES	. —198,647
BURMA	. —727,269
ASSAM	. —269,360
BENGAL	. —10,119,959
NORTH-WESTERN PROVINCES AND OUDH	. + 818,664
PUNJAB	. + 2,047,591
MADRAS	. —2,274,638
BOMBAY	. + 1,543,777
TOTAL £ .	+ 59,591

No. 99.—Other Local Remittances during the year ended 31st March 1886.—*continued.*

DETAILS.

	India, General.			Central Provinces			Burma.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements.	Net.
	£	£	£	£	£	£	£	£	£
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	5,553,875	5,553,875	...	652,366	652,366	...	881,205	881,205	...
Forest Remittances	52,274	49,173	+ 3,101	143,209	143,148	+ 61	272,633	272,644	— 11
Mint Remittances	4,031,313	4,031,304	+ 9	.	...	...	.	...	...
Miscellaneous Remittances	247,790	248,940	— 1,150	...	...	...	...	...	...
Bengal Remittances	2,714,556	2,714,556	...	...	...	.	...	..	...
Remittances by Bills—									
Supply Bills since April 1873	62,281	63,025	— 744	45,850	42,900	+ 2,950	196,078	199,668	— 3,590
Foreign Supply Bills	523,765	522,032	+ 1,733	115,375	118,075	— 2,700	550	525	+ 25
Remittance Transfer Receipts since April 1873	101,401	102,412	— 1,011	46,785	46,190	+ 595	47,991	45,919	+ 2,072
Foreign Remittance Transfer Receipts	349,072	355,531	— 6,459	23,514	23,439	+ 75	19,271	17,785	+ 1,486
Emigrants' Remittance Receipts	2,523	2,558	— 35	.	...	...	..	...	...
Postal Notes payable	976	411	+ 565	1,602	1,280	+ 322	115	52	+ 63
Remittances adjusted on the Central Books—									
Foreign Remittances	17,697,749	8,196,304	+ 9,501,445	36,500	234,341	— 197,841	39,004	705,349	— 666,345
Central Adjusting Account	370,663	364,416	+ 6,247	940	3,049	— 2,109	36,957	57,398	— 20,441
Egyptian Expedition Adjusting Account	17,413	186,237	— 168,824	. .	...	...	...	...	...
Quetta Force Adjusting Account	522,662	522,135	+ 527	...	...	...	...	...	...
Burma Expeditionary Force Adjusting Account	8,908	104,575	— 95,667	...	...	...	11,051	51,579	— 40,528
Stock Note Transfers	275	580	— 305	...	...	...	...	...	...
TOTAL £	32,257,496	23,018,064	+ 9,239,432	1,066,141	1,264,788	— 198,647	1,504,855	2,232,124	— 727,269

No. 99.—Other Local Remittances during the year ended 31st March 1886—*continued.*

DETAILS.

	Assam			Bengal			North-Western Provinces and Oudh.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements	Net.
	£	£	£	£	£	£	£	£	£
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	382,384	382 384	...	5,754,795	5,754,889	— 94	4,394,879	4,394,879	...
Opium Remittances	...	.	...	1,210,476	1,210,574	— 98	...	...	...
Customs Remittances	...		...	2,045,094	2,045,095	— 1	...	...	...
Forest Remittances	38,648	38,773	— 125	96,790	96,839	— 49	186,246	188,405	— 2,159
Judicial Remittances	...	.	...	6,009	6,039	— 30	..	..	...
Miscellaneous Remittances	...	...	...	...	..	...	122,158	122,151	+ 7
REMITTANCES BY BILLS—									
Supply Bills since April 1873	11,834	11,884	— 50	282,441	282,941	— 500	133,920	133,830	+ 90
Foreign Supply Bills	380,153	381,107	— 954	12,710	15,630	— 2,920	8,751	8,800	— 49
Remittance Transfer Receipts since April 1873	25,327	25,495	— 168	704,293	697,037	+ 7,256	364,082	359,680	+ .4,402
Foreign Remittance Transfer Receipts	5,348	5,359	— 11	34,355	34,569	— 214	452,469	433,287	+ 19 182
Postal Notes payable	245	110	+ 135	4,658	4,919	— 261	2,555	2,948	— 393
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	133.330	400,292	— 266.962	181,111	10,352,645	—10,171,534	1,099,526	299,536	+ 799,990
Central Adjusting Account	951	2,176	— 1,225	53,296	10,217	+ 43,079	3.598	6,268	— 2,670
Egyptian Expedition Adjusting Account	...	..	..		...	...	...	6	— 6
Arrear Adjustment Account	.	...	...	5,427	...	+ 5,427	.	...	...
Stock Note Transfers	...	..	...	...	20	— 20	275	5	+ 270
TOTAL £	978,220	1,247,580	— 269,360	10,391,455	20,511,414	—10,119,959	6,768,459	5,949,795	+818,664

No. 99.—Other Local Remittances during the year ended 31st March 1886—*continued.*

DETAILS.

	Punjab.			Madras.			Bombay.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	£	£	£	£	£	£	£	£	£
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances between Treasuries	5,088,272	5,088,272	...	7,417,581	7,417,581	...	11,010,311	11,010,311	...
Salt Remittances	...	...	...	1,400,368	1,398,368	+ 2,000	...	.	...
Customs Remittances		...	...	97,026	97,026	..	54,516	54,500	+ 16
Forest Remittances	135,025	134,213	+ 812	212,947	212,552	+ 395	250,872	250,872	...
Mint Remittances	...	..	...	...	...	...	6,880,319	6,883,983	— 3,664
Miscellaneous Remittances	3,100	3,100	...	4,170	4,260	— 90	..	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	397,122	399,508	— 2,386	126,836	120,035	+ 6,801	256,283	251,613	+ 4,670
Foreign Supply Bills	107,206	105,523	+ 1,683	3 350	3,200	+ 150	419,607	411,145	+ 8,462
Remittance Transfer Receipts since April 1873	484,449	480,860	+ 3,589	215,945	219,135	— 3,190	354,132	353,023	+ 1,109
Foreign Remittance Transfer Receipts	263,173	264,362	— 1,189	103,315	97,499	+ 5,816	663,023	650,016	+ 13,007
Emigrarts' Remittance Receipts	..	...	...	5,702	6,094	— 392	...	...	...
Postal Notes payable	1,421	1,351	+ 70	5,160	5,170	— 10	2,040	2,375	— 335
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	2,065 608	9,100	+ 2,056,508	875,665	3,312,788	— 2,437,123	5,104,363	3,722,501	+ 1,381,862
Central Adjusting Account	6,114	17,133	— 11,019	120,261	105,450	+ 14,811	107,268	137,423	— 30,155
Egyptian Expedition Adjusting Account	20	20	...	...	...	...	207,162	38,331	+ 168,831
Quetta Force Adjusting Account	...	477	— 477	...	...	.	7	58	— 51
Burma Expeditionary Force Adjusting Account	...	...	...	151,334	15,140	+ 136,194	...	.	...
Stock Notes Transfers	...	...	...	...	..	...	25	...	+ 25
TOTAL £	8,551,510	6,503,919	+ 2,047,591	10,739,660	13,014,298	— 2,274,638	25,309,928	23,766,151	+ 1,543,777

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNTS BETWEEN—												
India and Central Provinces—												
India Accounts	42,765	94,882	—52,117	...	...	...	...	...	...	...	...	+5
Central Provinces Accounts	94,617	42,495	...	+52,122	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	89,880	179,240	—89,360	...	...	...	...	...	...	...	...	—5
Burma Accounts	179,524	90,169	...	...	+89,355	...	...	...	...	...	...	
India and Assam—												
India Accounts	22,144	213,081	—190,937	...	...	...	...	...	...	...	...	+30
Assam Accounts	213,021	22,054	...	...	...	+190,967	...	...	...	...	...	
India and Bengal—												
India Accounts	833,239	643,041	+190,198	...	...	...	...	...	...	...	...	+36
Bengal Accounts	631,662	821,824	...	...	...	...	—190,162	...	...	...	...	
India and N.-W. Provinces—												
India Accounts	905,034	711,038	+193,996	...	...	...	...	...	...	...	...	+13
N.-W. Provinces Accounts	710,368	904,351	...	...	...	...	...	—193,983	...	...	...	
India and Punjab—												
India Accounts	800,692	940,476	—139,784	...	...	...	...	...	...	...	...	+2
Punjab Accounts	941,521	801,735	...	...	...	...	...	...	+139,786	...	...	
India and Madras—												
India Accounts	1,096,928	2,414,992	—1,318,064	...	...	...	...	...	...	...	...	+21
Madras Accounts	2,414,992	1,096,907	...	...	...	...	...	...	...	+1,318,085	...	
India and Bombay—												
India Accounts	2,980.645	177,889	+2,802,756	...	...	...	...	...	...	...	...	+33
Bombay Accounts	176,417	2,979,140	...	...	...	...	...	...	...	...	—2,802,723	
Central Provinces and Burma—												
Central Provinces Accounts	209	332	...	—123	...	...	...	...	...	...	...	...
Burma Accounts	332	209	...	...	+123	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	...	158	...	—158	...	...	...	...	...	...	...	...
Assam Accounts	158	...	...	...	...	+158	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	33,262	114,617	...	—81,355	...	...	...	...	...	...	...	...
Bengal Accounts	114,354	32,999	...	...	...	...	+ 81,355	...	...	...	...	

Central Provinces and N.-W. Provinces—												
Central Provinces Accounts	18,037	8,140	...	+9,897	...	...	...	...	...	...	...	—1
N.-W. Provinces Accounts	8,143	18,041	...	...	...	...	...	— 9,898	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts	2,748	901	...	+ 1,847	...	...	...	...	...	...	...	...
Punjab Accounts	901	2,748	...	...	...	...	...	...	—1,847	...	...	
Central Provinces and Madras—												
Central Provinces Accounts	13,551	2,600	...	+10,951	...	...	...	...	...	...	...	...
Madras Accounts	2,599	13,550	...	...	...	...	...	...	...	—10,951	...	
Central Provinces and Bombay—												
Central Provinces Accounts	40,107	9,439	...	+30,668	...	...	...	...	...	...	...	...
Bombay Accounts	10,811	41,479	...	...	...	...	...	...	...	...	—30,668	
Burma and Assam—												
Burma Accounts	520	100	...	...	+420	...	...	...	...	...	...	...
Assam Account	100	520	...	...	...	—420	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts	2,953	3,595	...	...	—642	...	...	...	...	...	...	...
Bengal Accounts	3,732	3,090	...	...	...	...	+ 642	...	...	...	...	
Burma and N.-W. Provinces—												
Burma Accounts	1,689	434	...	...	+1,255	...	...	...	...	...	...	...
N.-W. Provinces Accounts	434	1,689	...	...	...	...	...	— 1,255	...	...	...	
Burma and Punjab—												
Burma Accounts	1,276	278	...	...	+998	...	...	...	...	...	...	...
Punjab Accounts	277	1,275	...	...	...	...	...	...	—998	...	...	
Burma and Madras—												
Burma Accounts	16,090	23,327	...	...	—7,237	...	...	...	...	...	...	...
Madras Accounts	29.857	22,620	...	...	...	...	...	...	...	+7,237	...	
Burma and Bombay—												
Burma Accounts	9,997	1,727	...	...	+8,270	...	...	...	...	...	...	...
Bombay Accounts	1,677	9,947	...	...	...	...	...	...	...	...	—8,270	
Assam and Bengal—												
Assam Accounts	17,278	391,078	..	...	...	—373,800	...	...	...	..	...	...
Bengal Accounts	391,287	17,487	..	...	...	...	+373,800	...	..	...	...	
Assam and N.-W. Provinces—												
Assam Accounts	6,892	976	...	...	...	+5,916	...	...	...	...	...	...
N.-W. Provinces Accounts	976	6,892	..	...	...	...	...	—5,916	...	...	...	
Assam and Punjab—												
Assam Accounts	1,561	495	...	...	...	+1,066	...	...	...	...	...	...
Punjab Accounts	495	1,561	...	...	...	...	...	...	—1,066	...	...	
Carried over	12,865,752	12,865,618	+1,396,688	+23,849	+92,542	—176,113	+265,635	—211,052	+135,875	+1,314,371	—2,841,661	+134

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward	12,865,752	12,865,618	+1,396,688	+ 23,849	+ 92,542	— 176,113	+ 265,635	— 211,052	+ 135,875	+1,314,371	—2,841,661	+ 134
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNTS BETWEEN—												
Assam and Madras—												
Assam Accounts	83	...	...	...	...	+83	...	...	..	...	...	...
Madras Accounts	1	84	...	...	...	...	...	...	...	— 83	...	
Assam and Bombay—												
Assam Accounts	858	250	...	...	...	+608	...	...	...	...	...	...
Bombay Accounts	250	858	...	...	...	...	...	...	...	...	—608	
Bengal and N.-W. Provinces—												
Bengal Accounts	1,762,924	65,891	...	..	...	...	+1,697,033	...	...	...	...	+3,042
N.-W. Provinces Accounts	65,798	1,759,789	...	...	...	...	...	—1,693,991	...	...	...	
Bengal and Punjab—												
Bengal Accounts	3,488	3,877	..	...	...	...	—389	...	...	...	...	+12
Punjab Accounts	3,856	3,455	...	...	...	...	...	...	+ 401	...	...	
Bengal and Madras—												
Bengal Accounts	3,691	2,326	...	...	...	...	+1,365	...	...	...	...	...
Madras Accounts	2,284	3,649	...	...	...	...	...	...	...	— 1,365	...	
Bengal and Bombay—												
Bengal Accounts	66,522	2,615	...	...	..	...	+63,907	...	...	...	...	—988
Bombay Accounts	2,636	67,531	...	...	...	...	...	...	...	...	— 64,895	
N.-W. Provinces and Punjab—												
N.-W. Provinces Accounts	173,898	102,371	...	...	...	...	...	+71,527	...	...	...	...
Punjab Accounts	102,371	173,898	...	...	...	...	...	...	— 71,527	...	...	
N.-W. Provinces and Madras—												
N.-W. Provinces Accounts	1,675	9,572	...	...	...	...	...	— 7,897	...	...	...	...
Madras Accounts	9,572	1,675	...	...	...	...	...	...	...	+ 7,897	...	
N.-W. Provinces and Bombay—												
N.-W. Provinces Accounts	85,110	36,210	...	...	...	...	...	+48,900	...	...	...	...
Bombay Accounts	36,184	85,084	...	...	...	...	...	...	...	...	— 48,900	
Punjab and Madras—												
Punjab Accounts	4,239	4,047	...	...	...	...	...	...	+ 192	...	...	...
Madras Accounts	3,956	4,148	...	...	...	...	...	...	...	— 192	...	
Punjab and Bombay—												
Punjab Accounts	256,905	20,817	...	...	...	...	...	...	+236,088	...	...	...
Bombay Accounts	20,817	256,905	...	...	...	...	...	...	...	...	—236,088	

Madras and Bombay—												
Madras Accounts	60,651	21,790	...	...	...	...	...	...	...	+38,861	...	...
Bombay Accounts	21,722	60,583	....	...	...	...	...	...	...	...	— 38,861	...
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL . . . . . £	15,555,243	15,553,043	+1,396,688	+23,849	+92,542	—175,422	+2,027,551	—1,792,513	+301,029	+1,359,489	—3,231,013	+2,200
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNTS BETWEEN—												
Military, Bengal, and Military, Madras—												
Military, Bengal	32,829	20,124	+ 12,705	...	...	...	...	...	...	...	...	—1,829
Military, Madras	38,773	53,307	...	...	...	...	...	...	...	—14,534	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	239,342	258,078	—18,736	...	...	...	...	...	...	...	...	+596
Military, Bombay	262,182	242,850	..	...	...	...	...	...	...	.	+19,332	
Military, Madras, and Military, Bombay—												
Military, Madras	82,652	66,119	...	...	...	...	...	...	...	+16,533	...	+27
Military, Bombay	56,301	72,807	...	...	...	...	...	...	...	...	—16,506	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . £	712,079	713,285	—6,031	...	...	...	...	...	...	+1,999	+2,826	—1,206
ACCOUNTS BETWEEN MILITARY AND MARINE—												
ACCOUNTS BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts	53,933	12,154	+ 41,779	...	...	...	...	...	...	...	...	...
Marine Accounts	14,780	56,559	—41,779	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MARINE. — Military Accounts .	53,933	12,154	+ 41,779	...	...	...	...	...	...	...	...	+ 41,779
— Marine Accounts .	14,780	56,559	—41,779	...	...	...	...	...	...	...	...	—41,779
— Net . .			...	...	...	...	...	...	...	...	...	...

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNTS BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts	39,964	7,818	+32,146	...	...	...		...	...	...	...	} —28,382
Telegraph Accounts	16,937	77,465	—60,528	...	..	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	2,333	43	...	+2,290			...	...	...		...	+2,290
Public Works, Burma, and Telegraph—												
Public Works Accounts	3,027	105	...	..	+2,922	...	...	...	...	..	...	+2,922
Public Works, Assam, and Telegraph—												
Public Works Accounts	565	124	...	...	...	+441	..	...	...	. .	...	+441
Public Works, Bengal, and Telegraph—												
Public Works Accounts	9,033	1,474	...	...	...	...	+7,559	.	.	...	...	+7,559
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	4,413	181	...	...	...	...	...	+4,232	...	...	...	+4,232
Public Works, Punjab, and Telegraph—												
Public Works Accounts	12,785	5,121	...	...	...	...	...	...	+7,664	...	...	+7,664
Public Works, Madras, and Telegraph—												
Public Works Accounts	2 548	313	...	...	...	...	...	...	...	+2,235	...	+2,235
Public Works, Bombay, and Telegraph—												
Public Works Accounts	3,386	1,783	...	...	...	...	...	...	...	...	+1,603	+1,603
TOTAL ACCTS. CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	78,054	16,962	+32,146	+2,290	+2,922	+441	+7,559	+4,232	+7,664	+2,235	+1,603	+61,092
TOTAL ACCTS. CURRENT BETWEEN P. W. & TELEGRAPH. Telegraph Accounts	16,937	77,465	—60,528	...	...	...	...	...	...	...	...	—60,528
TOTAL ACCTS. CURRENT BETWEEN P. W. & TELEGRAPH. Net			—28,382	+2,290	+2,922	+441	+7,559	+4,232	+7,664	+2,235	+1,603	+564

ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNTS BETWEEN—												
Post Office, India and Telegraph—												
Post Office Accounts	17	441	—424	...	...	...	...	...	...	...	...	} —12,028
Telegraph Accounts	6,892	18,496	—11,604	...	...	...	...	...	...	...	...	
Post Office, C. Provs. and Telegraph—												
Post Office Accounts	1	347	...	—346	..	...	...	...	...	...	...	—346
Post Office, Burma and Telegraph—												
Post Office Accounts	26	237	...	.	—211	...	...	...	...	...	...	—211
Post Office, Assam and Telegraph—												
Post Office Accounts	32	243	...	...	...	—211	...	...	...	..	...	—211
Post Office, Bengal and Telegraph—												
Post Office Accounts	27,192	1,776	...	....	...	..	+25,416	..	...	.	..	+25,416
Post Office, N.-W. Provinces and Oudh and Telegraph—												
Post Office Accounts	11	1,100	...	...	...	...	...	—1,089	...	..	..	—1,089
Post Office, Punjab and Telegraph—												
Post Office Accounts	14	966	..	...	...	...	.	...	—952	..	...	—952
Post Office, Madras and Telagraph—												
Post Office Accounts	81	1,375	...	...	..	...	...	...	...	—1,294	...	—1,294
Post Office, Bombay and Telegraph—												
Post Office Accounts	3	544	...	...	...	...	...	...	...	...	—541	—541
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	27,377	7,029	—424	—346	—211	—211	+25,416	—1,089	—952	—1,294	—541	+20,348
Telegraph Accounts	6,892	18,496	—11,604	...	...	..	...		...	.	.	—11,604
Net			—12,028	—346	—211	—211	+25,416	—1,089	—952	—1,204	—541	+8,744
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	870,372	1,572,198	—44,902	+30	—45,062	—24,092	+55,808	—17,824	—39,711	—574,496	—11,377	—701,826
Irrigation Branch	839,297	298,907	—8,142	...	+24,943	...	—63,445	+21,019	+8,674	+562,427	—5,086	+540,390
Railway Revenue	2,433,569	2,381,058	+399,203	+3,371	—18,260	—5,131	—26,893	+6,779	—217,893	..	—88,665	+52 511
Railway Capital	10,497,709	10,389,440	—2,506,738	—37,724	+13,738	+31,256	+259,788	+270,311	+1,819,636	+209,810	+48,192	+108,269
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	14,640,947	14,641,603	—2,160,579	—34,323	—24,641	+2,033	+225,258	+280,285	+1,570,706	+197,741	—57,136	—656
TRANSFERS BETWEEN POSTAL OFFICERS	410,910	410,773	+3,991	—12,529	+4,188	+4,401	+6,095	—18,777	—5,292	+27,353	—9,293	+137
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	81,015	81,095	—80	...	...	...	...	...	...	—	—	—80
TRANSFERS BETWEEN TELEGRAPH OFFICERS	177,434	177,434	—201	...	...	...	+59	...	...	...	+142	...

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNTS BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	1,501,081	553,984	+947,097	...	...	...	...	...	...	...	...	} +396,999
Public Works Accounts	182,035	732,133	—550,098	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	43,566	62,763	...	—19,197	...	...	...	...	...	...	...	—19,197
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	1	..	...	...	+1	...	...	...	...	...	...	+1
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	476	1,104	...	...	...	...	—628	...	...	...	...	—628
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts	7,811	9,888	...	...	...	...	...	—2,077	...	...	...	—2,077
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	241,569	675,087	...	...	...	...	...	...	—433,518	...	...	—433,518
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	37,490	428	...	...	...	...	...	...	...	+37,062	...	+37,062
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	43,326	22,365	...	...	...	...	...	...	...	...	+20,961	+20,961
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS. & P. W. DEPT. — Guaranteed Rys. Accounts	1,501,081	553,984	+947,097	...	...	...	...	...	...	...	...	+947,097
P. W. Accounts	556,274	1,503,768	—550,098	—19,197	+1	...	—628	—2,077	—433,518	+37,062	+20,961	—947,494
Net			+396,999	—19,197	+1	...	—628	—2,077	—433,518	+37,062	+20,961	—397

ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNTS BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	15,317	5,958	+9,359	...	..	...	...	...	...	...	...	...
Telegraph Accounts	5,958	15,317	−9,359	...	...	...	...	...	...	...	...	
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	15,317	5,958	+9,359	..	...	...	...	...	...	...	...	+9,359
Telegraph Accounts.	5,958	15,317	−9,359	...	...	...	...	...	...	...	...	−9,359
Net.				...	...	...	...	...	...	...	...	...
ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNTS BETWEEN—												
India and Post Office—												
Civil Accounts	904,417	170,008	+734,409	...	...	...	...	...	...	...	...	+231,973
Post Office Accounts	96,878	599,314	−502,436	..	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	297 516	32,756	...	+264,760	...	...	...	...	..	...	...	−110,624
Post Office Accounts	39,921	415,305	...	−375,384	...	...	...	...	..	...	...	
Burma and Post Office—												
Civil Accounts	393,965	5,852	..	...	+388,113	...	...	..	...	...	...	−10,675
Post Office Accounts	5,785	404,573	...	...	−398,788	..	...	..	...	...	...	
Assam and Post Office—												
Civil Accounts	268,138	25,391	...	...	...	+242,747	...	...	...	...	...	−529
Post Office Accounts	26,213	269,489	...	..	...	−243,276	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,351,972	1,271,652	...	..	...	...	+80,320	...	...	...	...	−7,447
Post Office Accounts	1,288,328	1,376,095	...	...	...	...	−87,767	...	...	...	...	
N.-W. Provinces and Oudh and Post Office—												
Civil Accounts	571,189	1,114,672	...	...	...	...	..	−543,483	...	...	...	+15,435
Post Office Accounts	1,118,533	559,615	...	...	...	...	...	+558,918	..	...	...	
Punjab and Post Office—												
Civil Accounts	479,450	587,645	..	...	...	.	.	..	−108,195	.	...	−2,279
Post Office Accounts	592,666	486,750	...	..	...	...	...	...	+105,916	.	...	
Madras and Post Office—												
Civil Accounts	582,592	639,209	...	...	...	...	...	...	...	−56,617	...	−175,044
Post Office Accounts	642,732	761,159	...	...	...	..	...	...	...	−118,427	...	
Bombay and Post Office—												
Civil Accounts	613,132	687,534	...	...	...	...	...	...	...	...	−74,402	+74,321
Post Office Accounts	912,859	764,136	...	...	...	...	...	...		...	+148,723	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	5,462,371	4,534,719	+734,409	+264,760	+388,113	+242,747	+80,320	−543,483	−108,195	−56,617	−74,402	+927,652
Post Office Accounts.	4,723,915	5,636,436	−502,436	−375,384	−398,788	−243,276	−87,767	+558,918	+105,916	−118,427	+148,723	−912,521
Net.			+231,973	−110,624	−10,675	−529	− 7,447	+15,435	−2,279	−175,044	+74,321	+15,131

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPAH—												
ACCOUNTS BETWEEN—												
India and Telegraph—												
Civil Accounts	98,414	162,209	−63,795	..	...	..	...	...	..	...	...	−625
Telegraph Accounts	160,581	97,411	+63,170	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,113	9,743	...	−6,630	...	...	...	...	...	...	...	+1
Telegraph Accounts	9,694	3,063	+6,631	...	...	...	..	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	47,295	61,401	..	...	−14,106	...	...	...	...	...	...	−724
Telegraph Accounts	60,623	47,241	+13,382	.	...	...	...	.	...	...	...	
Assam and Telegraph—												
Civil Accounts	6,552	16,590	...	..	...	−10,038	...	...	...	...	...	−9
Telegraph Accounts	16,566	6,537	+10,029	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	158,781	29,973	..	...	...	...	+128,808	...	...	...	...	+645
Telegraph Accounts	29,386	157,549	−128,163	..	...	...	...	.	..	..	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	23,611	34,942	...	...	...	...	...	−11,331	...	...	...	+95
Telegraph Accounts	34,990	23,564	+11,426	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	59,768	41,561	...	...	...	...	...	...	+18,207	...	...	−36
Telegraph Accounts	41,097	59,340	−18,243	..	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	62,371	94,719	...	...	...	...	...	...	...	−32,348	...	+27
Telegraph Accounts	94,391	62,016	+32,375	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	172,354	232,181	...	...	...	...	...	...	...	...	−59,827	+480
Telegraph Accounts	229,980	169,673	+60,307	...	...	...	...	...	...	..	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	632,259	683,319	−63,795	−6,630	−14,106	−10,038	+128,808	−11,331	+18,207	−32,348	−59,827	−51,060
Telegraph Accounts	677,308	626,394	+50,914	...	...	...	...	...	...	...	...	+50,914
Net			−12,881	−6,630	−14,106	−10,038	+128,808	−11,331	+18,207	−32,348	−59,827	−146

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNTS BETWEEN—												
India and Marine—												
Civil Accounts	10,437	13,471	−3,034	...	...	...	...	...	...	...	...	−220
Marine Accounts	12,064	9,250	+2,814	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	69	...	−69	...	...	...	...	...	...	...	...
Marine Accounts	69	...	+69	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	1,970	14,767	...	...	−12,797	...	..	.	...	...	...	−2,087
Marine Accounts	12,662	1,952	+10,710	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	14	3,008	...	...	...	−2,994	...	...	...	...	...	−250
Marine Accounts	2,755	11	+2,744	...	...	...	...	..	...	...	...	
Bengal and Marine—												
Civil Accounts	16,822	126,452	...	...	...	...	−109,630	.	...	...	...	−2,853
Marine Accounts	126,797	20,020	+106,777	...	...	...	...	..	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	37	5	...	...	...	...	...	+32	...	...	...	...
Marine Accounts	5	37	−32	...	..	...	...	...	..	...	...	
Madras and Marine—												
Civil Accounts	232	1,241	...	..	...	...	...	...	..	−1,009	...	...
Marine Accounts	1,205	196	+1,009	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	10,952	315,559	...	...	...	...	...	...	...	...	−304,607	+620
Marine Accounts	315,716	10,489	+305,227	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	40,464	474,572	−3,034	−69	−12,797	−2,994	−109,630	+32	...	−1,009	−304,607	−434,108
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	471,273	41,955	+429,318	...	...	...	...	...	...	...	...	+429,318
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net			+426,284	−69	−12,797	−2 994	−109,630	+32	...	−1,009	−304,607	−4,790
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNTS BETWEEN—												
India and Military, Bengal—												
Civil Accounts	224,529	2,051,585	−1,827,056	...	...	...	...	...	...	...	...	−7,060
Military Accounts	2,054,113	234,117	+1,819,996	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	224,529	2,051,585	−1,827,056	...	...	...	...	...	...	..	...	−1,827,056
Carried over — Military Accounts	2,054,113	234,117	+1,819,996	...	....	...	...	...	...	....	...	+1,819,996

No. 100.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1886—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£	£	£	£	£	£	£	£	£	£	£
Brought forward { Civil Accounts	224,529	2,051,585	—1,827,056	...	...	...	...	...	...	...	...	—1,827,056
Brought forward { Military Accounts	2,054,113	234,117	+1,819,996									+1,819,996
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY —*contd.*												
ACCOUNTS BETWEEN—												
Central Provinces and Military, Bengal—												
Civil Accounts	8,674	104,299	...	—95,625	...	...	...	...	...	...	...	—1,738
Military Accounts	101,195	7,308	+93,887	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	4,070	24,852	...	...	—20,782	...	...	...	...	...	...	—2,604
Military Accounts	22,249	4,071	+18,178	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	16,419	132,169	...	...	...	—115,750	...	...	...	...	...	+1,281
Military Accounts	133,220	16,189	+117,031	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	34,999	282,013	...	...	...	...	—247,014	...	...	...	...	—1,150
Military Accounts	275,575	29,711	+245,864	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	101,842	2,332,047	...	...	...	...	...	—2,230,265	...	...	...	—13,212
Military Accounts	2,318,448	101,455	+2,216,993	...	...	...	...	..	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	133,994	3,361,196	...	...	...	...	...	...	—3,227,202	...	...	—10,565
Military Accounts	3,344,316	127,679	+3,216,637	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	533	2,719	...	...	...	...	...	...	...	—2,186	..	+1
Military Accounts	2,728	541	+2,187	...	...	...	...	...	...		...	
Bombay and Military, Bengal—												
Civil Accounts	17,128	215,187	...	...	...	...	...	...	...	...	—198,059	—1,578
Military Accounts	202,510	6,029	+196,481	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	28,193	423,657	—395,464	...	...	...	...	...	...	...	...	—1,834
Military Accounts	425,203	31,573	...	...	...	...	...	...	..	+393,630	...	
Central Provinces and Military, Madras—												
Civil Accounts	4,398	258,220	...	—253,822	...	...	...	...	...	...	...	+93
Military Accounts	258,090	4,175	...	...	...	...	...	...	...	+253,915	...	

Burma and Military, Madras—													
Civil Accounts	144,368	783,134	...	...	—638,766	...	...	...	...	...	...	}	+5,969
Military Accounts	794,162	149,427	...	...	..	...	...	...	...	+644,735	...	}	
Assam and Military, Madras—													
Civil Accounts	420	907	...	...	..	—487	...	...	...	...	...	}	...
Military Accounts	907	420	...	...	...	...	...	...	...	+487	...	}	
Bengal and Military, Madras—													
Civil Accounts	359	20,249	...	...	...	...	—19,890	...	...	...	...	}	—49
Military Accounts	20,175	334	...	...	...	...	...	...	...	+19,841	...	}	
N.-W. P. and Oudh and Military, Madras—													
Civil Accounts	137	1,611	...	...	...	...	...	—1,474	...	...	...	}	+30
Military Accounts	1,641	137	...	...	...	...	...	...	...	+1,504	...	}	
Punjab and Military, Madras—													
Civil Accounts	...	1,537	...	...	...	...	...	...	—1,537	...	...	}	+301
Military Accounts	1,838	...	...	...	...	...	...	...	...	+1,838	...	}	
Madras and Military, Madras—													
Civil Accounts	103,281	1,682,282	...	...	...	...	...	...	...	—1,579,001	...	}	+2,452
Military Accounts	1,687,612	106,159	...	...	...	...	..	...	...	+1,581,453	...	}	
Bombay and Military, Madras—													
Civil Accounts	7,678	49,563	...	...	...	...	...	...	...	...	—41,885	}	+314
Military Accounts	48,822	6,623	...	...	...	...	...	...	...	+42,199	...	}	
India and Military, Bombay—													
Civil Accounts	75,261	505,568	—430,307	...	...	...	..	...	...	...	...	}	—10,996
Military Accounts	468,134	48,823	...	...	...	...	...	...	...	...	+419,311	}	
Central Provinces and Military, Bombay—													
Civil Accounts	4,921	16,700	...	—11,779	...	...	...	...	...	...	...	}	+378
Military Accounts	16,944	4,787	...	...	...	...	...	...	...	...	+12,157	}	
Burma and Military, Bombay—													
Civil Accounts	991	10,582	...	...	—9,591	...	...	...	...	...	...	}	—828
Military Accounts	8,798	35	...	...	...	...	...	...	...	...	+8,763	}	
Bengal and Military, Bombay—													
Civil Accounts	1	...	...	...	...	..	+1	...	...	...	...	}	—130
Military Accounts	...	131	...	...	...	...	...	..	...	...	—131	}	
N.-W. P. and Oudh and Military, Bombay—													
Civil Accounts	359	3,061	...	...	...	...	...	—2,702	...	...	..	}	—661
Military Accounts	2,550	509	...	...	...	...	...	...	...	...	+2,041	}	
Carried over { Civil Accounts	912,555	12,263,138	—2,652,827	—361,226	—669,139	—116,237	—266,903	—2,234,381	—3,228,739	—1,581,187	—239,944	}	—11,350,583
Carried over { Military Accounts	12,189,230	880,233	+7,927,254	...	...	...	...	...	...	+2,939,602	+442,141	}	+11,308,997

No. 100.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1885—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
Brought forward { Civil Accounts	912,555	12,263,138	−2,652,827	−361,226	−669,139	−116,237	−266,903	−2,234,381	−3,228,739	−1,581,187	−239,944	−11,350,583
Brought forward { Military Accounts	12,189,230	880,233	+7,927,254	...	...	...	...	..	...	+2,939,602	+442,141	+11,308,997
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*												
ACCOUNTS BETWEEN—												
Punjab and Military, Bombay—												
Civil Accounts	1,041	4,244		..	...	...	...	...	−3,203	..	...	−22
Military Accounts	7,808	4,627	..	...	...	...	...	..	..	...	+3,181	
Madras and Military, Bombay—												
Civil Accounts	1,597	1,809	...	...	...	...	...	...	..	−212	...	+1
Military Accounts	2,013	1,800	..	...	...	...	...	..	...	...	+213	
Bombay and Military, Bombay—												
Civil Accounts	364,651	2,643,149	..	...	...	...	...	...	...	...	−2,278,498	−1,679
Military Accounts	2,600,932	324,113	..	...	...	...	..	...	...	...	+2,276,819	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	1,279,844	14,912,340	−2,652,827	−361,226	−669,139	−116,237	−266.903	−2,234,381	−3,231,942	−1,581,399	−2,518,442	−13,632,496
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Military Accounts	14,799,983	1,210,773	+7,927,254	..	...	...	...	...	...	+2,939 602	+2,722,354	+13,589,210
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Net			+5,274,427	−361,226	−669,139	−116,237	−266,903	−2,234,381	−3,231,942	+1,358,203	+203,912	−43,286
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNTS BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,499,085	3,945,730	+1,553,355	...	...	...	...	...	...	...	...	+1,639,134
P. W. Accounts	5,646,191	5,560,412	+85,779	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	171,400	543,394	...	−371,994	..	...	...	...	...	...	...	−179,681
P. W. Accounts	360,969	168,656	...	+192,313	...	...	...	..	...	...	..	
Burma and P. W. Dept.—												
Civil Accounts	273,207	579,582	...	...	−306,375	...	...	...	...	...	...	+11,335
P. W. Accounts	590,216	272,506	...	...	+317,710	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	21,886	216,264	...	...	...	−194,378	...	...	...	...	...	−1,118
P. W. Accounts	214,609	21,349	...	...	...	+193,260	...	...	...	...	...	

Bengal and P. W. Dept.—												
Civil Accounts	1,271,401	2,095,490	...	...	...	...	—824,089	...	...	...	...	—285,266
P.-W. Accounts	1,804,725	1,265,902	...	...	...	...	+538,823	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	796,667	1,885,285	...	...	...	...	...	—1,088,618	...	...	...	—336,442
P.-W. Accounts	1,546,712	794,536	...	...	...	...	...	+752,176	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	1,156,809	2,577,292	...	...	...	...	..	...	—1,420,483	...	...	—530,220
P. W. Accounts	2,377,798	1,487,535	...	...	...	...	...	...	+890,263	...	...	
Madras and P. W. Dept.—												
Civil Accounts	231,260	1,387,426	..	...	...	...	...	.	...	—1,156,166	...	—29,844
P. W. Accounts	1,352,595	226,273	...	...	...	...	...	...	...	+1,126,322	...	
Bombay and P. W. Dept.—												
Civil Accounts	1,115,400	2,907,213	...	...	...	...	...	..	...	...	—1,791,813	—290,639
P. W. Accounts	1,974,499	473,325	...	...	..	...	..	...	...		+1,501,174	
Total Accounts Current between Civil and Public Works. Civil Accts.	10,537,115	16,137,676	+1,553,355	—371,994	—306,375	—194,378	—824,089	—1,088,618	—1,420,483	—1,156,166	—1,791,813	—5,600,561
P. W. Accts.	15,868,314	10,270,494	+85,779	+192,313	+317,710	+193,260	+538,823	+752,176	+890,263	+1,126,322	+1,501,174	+5,597,820
Net			+1,639,134	—179,681	+11,335	—1,118	—285,266	—336,442	—530,220	—29,844	—290,639	—2,741
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
Accounts between—												
India and Guaranteed Railways—												
Civil Accounts	4,886	276,156	—271,270	...	..	...	....	...	...	..	...	—4,872,207
Guaranteed Railways Accounts	4,129,236	8,730,173	—4,600,937	...	...	...		...	...	..	...	
Burma and Guaranteed Railways—												
Civil Accounts	...	3,000	...	...	—3,000	...	.	..	...	...	.	—3,000
N.-W. P. & Oudh & Guaranteed Railways—												
Civil Accounts	540,106	516,010	...	...	...	...	...	+24,096	..	...	...	+24,096
Punjab and Guaranteed Railways—												
Civil Accounts	1,051,662	317,662	...	.	...	...	...	.	+734,000	..	...	+734,000
Madras and Guaranteed Railways—												
Civil Accounts	1,249,625	651,121	.	...	...	...	...	...	.	+598,504	...	+598,504
Bombay and Guaranteed Railways—												
Civil Accounts	5,884,180	2,365,573	...	...	...	...	...	.	...	...	+3,518,607	+3,518,607
Total Accounts between Civil and Guaranteed Railways. Civil Accounts	8,730,459	4,129,522	—271,270	...	—3,000	...	...	+24,096	+734,000	+598,504	+3,518,607	+4,600,937
Guaranteed Railways Accounts	4,129,236	8,730,173	—4,600,937	...	...	...	...	...	...	...	...	—4,600,937
Net			—4,872,207	...	—3,000	...	...	+24,096	+734,000	+598,504	+3,518,607	...

No. 101.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1886.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	269	...	...	...	...	...	...	...	3,877	4,146	...	4,146
Pensions paid in India to Native Family Pensioners on account of expeditions to China, and to retired Hong-Kong Police	...	...	...	..	...	...		30	...	30	...	30
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	1	...	...	...	...	...	...	25	2	28	..	28
Postage collected in India	...	...	...	...	...	...	...	...	40,025	40,025	...	40,025
Sums received in India for Money Orders	...	...	...	...	...	...	...	...	169,948	169,948	...	169,948
Little Basses Light Vessel dues	...	...	2,214	...	8,469	...	...	647	1,346	12,676	...	12,676
Balances of Shipping Masters' Accounts	...	...	441	...	1,522	...	...	168	1,143	3,274	..	3,274
Zanzibar Agency and Muscat Subsidy	407	...	..	...	...	...	...	...	...	407	..	407
Expedition to the Mediterranean	...	..	..	...	...	...	...	...	129	129	...	129
Expedition to South Africa	8,194	..	...	...	...	...	...	...	3,431	11,625	...	11,625
Expeditions to Egypt	50	...	...	...	...	...	...	..	169,652	169,702	...	169,702
Miscellaneous Receipts—												
Civil	1,522	..	...	...	6	...	...	209	...	1,737	...	1,737
Military	1,645	...	...	...	..	..	...	1,264	6,969	9,878	...	9,878
Marine	673	...	...	...	..	..	...	...	...	673	...	673
TOTAL £	12,761	...	2,655	...	9,997	...	...	2,343	396,522	424,278	...	424,278
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn on the Secretary of State for the discharge of 4 per cent. transfer loan of 22nd April 1854	8,637	...	...	...	...	...	...	...	...	8,637	...	8,637
Advances in England to Agents of the Indian Civil Funds	...	...	...	...	...	...	...	131,500	...	131,500	...	131,500
Bils drawn by the Mission to the Court of Perya	161,718	...	...	...	...	...	...	...	...	161,718	...	161,718
Famil and Miscellaneuos remittances made by means of rolls	193,979	...	...	...	630	..	...	68,755	80,313	343,677	...	343,677
Family allotments—												
Civil	184	..	...	...	...	...	64	...	...	248	...	248
Military	298	...	...	...	...	...	...	...	141	439	...	439
Public Works	965	54	81	...	72	99	2,085	240	...	3,596	...	3,596
Marine	575	...	...	...	...	...	...	...	...	575	...	575
Remittances by Administrators General	39,231	...	...	...	...	...	...	...	...	39,231	...	39,231

East I dian Railway Company: Advanees in England for purchase of stores, &c.	473,338	...	...	...	...	...	...	...	...	473,338	...	473,338
Rajputana-Malwa Railway: Ditto	90,223	...	...	...	...	...	...	...	44,210	134,433	...	134,433
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	346	251	3,375	367	6,319	2,001	887	4,964	21,870	40,380	...	40,380
Ditto ditto Public Works	118	...	57	7,920	964	8,166	...	41,593	1,835	60,653	...	60,653
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Native States, &c.	12,094	...	106	...	64	29	25	2,017	1,568	15,903	...	15,903
Ditto ditto Public Works	...	...	...	...	178	359	...	...	...	537	...	537
Stamps on Military Commissions	37	...	...	...	...	...	...	11	6	54	...	54
Miscellaneous Receipts—												
Civil	1,420	...	4,011	...	1,246	410	1	339	39	7,466	...	7,466
Military	1,199	...	...	...	...	...	...	274	526	1,999	...	1,999
Public Works	104	...	51	...	...	30	25	...	—32	178	...	178
TOTAL £	984,466	305	7,681	8,287	9,473	11,094	3,087	249,693	150,476	1,424,562	...	1,424,562
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Bills drawn on India by the officer in charge of the Treasury chest at Hong-Kong and Ceylon	...	...	...	...	...	...	...	...	...	..	217,856	217,856
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...		...	..	...	...	...	...	...	...	121,432	121,432
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	..	...	...	...	...	...	...	...	...	25,229	25,229
Ditto ditto to Native Family Pensioners on account of expeditions to China and to retired Hong-Kong Police	...	...	..	..	...	...	...	...	...	...	746	746
Zanzibar Agency and Muscat Subsidy	...	...	...	...	...	...	...	...	...	...	150	150
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	1 375	1 375
Expeditions to Egypt	...	...	...	...	..	...	.	...	...	...	657,678	657,678
Miscellaneous	...	...	...	...	...	...	..	...	..	...	11,611	11,611
TOTAL £	...	...	...	...	...	..	.	...	...	...	1,036,077	1,036,077
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	21,618	21,618
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	..	...	...	...	...	...	...	...	...	1,993	1,993
Rajputana-Malwa Railway: Do. do., &c.	...	...	..	...	...	..	...	...	...	...	1,953	1,953
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,553	8,553
TOTAL £	...	...	...	...	...	...	...	...	...	...	34,117	34,117
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA £	997,227	305	10,336	8,287	19,470	11,094	3,087	252,036	546,998	1,848,840	1,070,194	2,919,034

No. 101.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1886—*contd.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	£	£	£	£	£	£	£	£	£	£	£	£
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Bills drawn on India by the officer in charge of the Treasury chest at Hong-Kong	176,458	...	...		...	...	...	..	...	176,458	...	176,458
Ditto ditto Ceylon	8,898	...	...	...	...	...	...	...	...	8,898	...	8,898
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	81,581	...	14	...	37	...	...	4,768	3,576	89,976	...	89,976
Ditto ditto ditto Military	..	...	...	...	...	...	...	...	6,269	6,269	...	6,269
Ditto ditto ditto Marine	2,422	...	...	...	...	...	...	...	..	2,422	...	2,422
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,816	...	...	...	...	...	...	10,577	3,752	22,145	...	22,145
Ditto ditto to retired Hong-Kong Police	...	..	...	...	45	76	587	45	52	805	...	805
Postage collected in India	...	...	...	..	...	...	...	...	7,837	7,837	...	7,837
Little Basses Light Vessel dues	...	...	...	...	66	...	...	...	...	66	..	66
Balances of Shipping Masters' Accounts	...	...	82	...	72	...	....	1	16	171	...	171
Zanzibar Agency and Muscat Subsidy	57	...	...	...	...	...	..	...	...	57	...	57
Expedition to South Africa	...	...	...	...	...	...	...	760	...	760	...	760
Expeditions to Egypt, Military	113	...	...	...	...	...	...	...	530,963	531,076	...	531,076
Miscellaneous Payments—												
Civil	1,522	...	...	...	...	...	...	90	13	1,625	...	1,625
Military	6,327	...	...	...	...	...	...	2,857	7,823	17,007	...	17,007
Marine	439	...	...	...	...	...	...	..	...	439	...	439
TOTAL £	285,633	...	96	...	220	76	587	19,098	560,301	866,011	...	866,011
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	57	...	...	...	...	...	...	83	15	155	...	155
Family Allotments	...	...	...	...	...	...	32	...	...	32	...	32
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	...	...	...	3	...	...	...	...	42	45	...	45
Pay and Pensions paid in ditto ditto	185	...	...	...	...	...	...	100	...	285	...	285

Miscellaneous Payments—												
Civil	7,316	...		...	15	368	17	217	213	8,150	...	8,150
Military	1,121	...	...	...	...	...	...	154	144	1,419	...	1,419
Public Works	...	..	...	...	...	88	...	...	...	88	...	88.
TOTAL £	8,679	...	4	3	15	456	49	554	414	10,174	...	10,174
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postage collected in India	...				...	...	...		...	...	32,416	32,416
Sums received in India for Money Orders		...	..		...		...	...	...	...	182,181	182,181
Little Basses Light Vessel dues	...	...		...	...	...	...	...		...	12,181	12,181
Balances of Shipping Masters' Accounts		...	...	...		...		...		...	3,704	3,704
Expeditions to Egypt	...	...	...		...	..	...		..	...	3,884	3,884
Miscellaneous		..	...	..	...	...	...	...	...		784	784
TOTAL £	...	...	...	...	...	...	...	...	...		235,150	235,150
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Advances in England to Agents of the Indian Civil Funds		...	..	...	...	...	...	...	...	...	131,500	131,500
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...		...	...	..	190,932	190,932
Family and Miscellaneous Remittances made by means of rolls	...	...	...		...	...	...	...	...		323,587	323,587
Family Allotments	...	...	...	...	...	...		...	...		4,953	4,953
Remittances by Administrators General	...	...	...	...	...	...			...	...	61,642	61,642
East Indian Railway Company. Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...		...	...	475,331	475,331
Rajputana-Malwa Railway Do. do, &c	...	...	...	..	...	..	...		...	...	136,386	136,386
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	...	..	..	...	...	...	...		...	...	94,224	94,224
Pay and Pensions paid in ditto ditto	...	...	...		..	...	..	...		...	16,629	16,629
Miscellaneous	...	...	...	...	...	...	..	..	...	...	9,055	9,055
TOTAL £	...	...	...	...	...	...	...	...	...	...	1,444,239	1,444,239
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA £	294,312	...	100	3	235	532	636	19,652	560,715	876,185	1,679,389	2,555,574
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India £	6,223,266	...	...	...	...	...	...	770,311	3,999,169	10,992,746	...	10,992,746

Government of India Central Printing Office.—No 532 C. G.—7-4-87.—300.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1885-86.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1885-86.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	£	£	£	£	£	£
LAND REVENUE—						
Income from land, the property of the Funds	19,664	2,289	63,567	63	27,394	112,977
STAMPS—						
Sale of Stamps	...	2,831	...		...	2,831
EXCISE—						
License Fees and Duties	2,649	21,463	..	...	...	24,112
PROVINCIAL RATES—						
Rates and Cesses on Lands	114	667	...	...	...	781
Miscellaneous	23	...	...	...	...	23
ASSESSED TAXES—						
Taxes upon Houses	4,164	34,848	...	...	..	39,012
Licenses on Trades and Professions	9,800	581	54	...		10,435
Chowkidari Tax	9,182	301	...	...	...	9,483
Octroi	32,713	2,476	...	...	...	35,189
Miscellaneous (including Taxes on Horses and Carriages)	1,236	1,297	...	...	338	2,871
REGISTRATION—						
Fees and Miscellaneous	...	205	353	...	141	699
POLICE—						
Fees, Fines, and Forfeitures	2,406	1,625	53	124	478	4,776
Unclaimed property	27	84	...	...	...	111
Miscellaneous (including Cattle-pound Receipts)	1,823	911	...	....	1,723	4,457
MARINE—						
Hire of Vessels		...	3,636	621	1,157	5,414
Sale-proceeds of Vessels and Stores	...	...	845	1,368	.	2,213
Pilotage Receipts	..	...	19,265	26,255	...	45,520
Other Fees and Dues	..	...	274,316	171,980	9,181	455,477
EDUCATION—						
School fees	...	912	...	...	13,309	14,221
Miscellaneous	...	37	...	...	642	679
MEDICAL.—						
Hospital Receipts (including sale of Medicines)	10	464	...	...	..	474
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	242	14	...	...	.	256
Public Exhibitions and Fairs	...	700	...	...	...	700
Sanitation—						
Conservancy Tax and Fees	11,976	80	...	...	...	12,056
Sales of Manure, &c.	4,208	493	964	...	...	5,665
Water-supply—						
Sale of Water	4	...	5,817	1,121	...	6,942
Other Receipts	413	...	...	...	...	413
INTEREST—						
Interest on Government Securities and other Investments	84	1,389	6,433	151	9,269	17,326
MISCELLANEOUS—						
Sales of old Materials	21	26	1,160	150	11	1,368
Sales of Land and Houses	166	53	4,247	...	38	4,504
Contributions (including Grants-in-aid from Government)	7,682	6,667	64,536	2,175	3,615	84,675
Rents of Houses	1,572	15,024	51,440	234	331	68,601
Sales of Fruit, Grass, &c.	16,601	296	158	...	30	17,085
Miscellaneous	6,574	3,244	5,066	3,317	7,233	25,434
PUBLIC WORKS—						
Tolls and Ferries	288	616	252,470	...	49,390	302,764
Miscellaneous	2	235	15,278	9	5,625	21,149
	133,734	99,828	769,658	207,568	129,905	1,340,693
DEPOSITS AND ADVANCES—						
Loans from Government	.	...	128,150	4,353	...	132,503
Loans by Public Subscription	10,611	...	358,440	...	...	369,051
Sale-proceeds of Investments	...	...	...	...	3,148	3,148
Stock Accounts	...	...	3,305	3	...	3,308
Other Deposits and Advances	204	236	26,336	1,901	37	28,714
Balance of Funds transferred from other Provinces	3,389	...	...	...	...	3,389
TOTAL RECEIPTS . £	147,938	100,064	1,285,889	213,825	133,090	1,880,806
OPENING BALANCE* . £	33,214	30,481	57,096	156,000	52,893	329,684
GRAND TOTAL . £	181,152	130,545	1,342,985	369,825	185,983	2,210,490

* The differences between these and the corresponding closing balances of 1884-85 are explained in the detailed accounts.

LOCAL FUNDS for 1885-86.

Statements marked I to IV.

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	£	£	£	£	£	£
INTEREST—						
Interest upon debt	...	51	217,190	6,271	7,990	231,502
REFUNDS—						
Refunds of Taxes	73	16	23	492	...	604
Miscellaneous Refunds	86	362	...	1,403	1,027	2,878
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	13	...	...	...	269	282
Rate and Cess Collecting Establishments	202	2,067	...	...	...	2,269
Other Collecting Establishments	491	1,375	54,541	8,007	7,538	72,042
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	11,862	3,998	21,454	4,075	3,172	44,561
Contributions towards Establishment in Government Offices	353	540	150	355	147	1,545
LAW AND JUSTICE—						
Criminal Courts	...	4,374	...	...	...	4,374
Jails	3	1,021	..	...	...	1,024
POLICE—						
Executive Force	20,904	16,000	4,880	2,467	2,394	46,654
Miscellaneous (including Cattle-pounds)	1,151	4,472	128	73	3,701	9,525
MARINE—						
Dockyard and Port Establishments	...	...	77,754	39,899	3,162	120,815
Pilotage Establishments	...	...	13,825	19,713	..	33,538
Ship and Boat Establishments	...	...	29,304	17,277	2,640	49,221
Light-houses and Light-ships	...	...	37,174	6,310	...	43,484
Building, purchase, and repair of Ships	...	...	20,495	9,163	...	29,658
Miscellaneous	...	...	27,279	4,384	151	31,814
EDUCATION—						
Inspection	...	23	...	...	28	51
Colleges and Schools	15	7,566	...	...	15,291	22,872
Scholarships and Prizes	...	1,089	...	...	1,367	2,456
Grants-in-aid	110	1,954	...	...	124	2,188
MEDICAL—						
Professional Establishment	84	..	600	509	...	1,193
Hospitals and Dispensaries	8,175	4,453		24	4,677	17,329
Vaccination	1,116	1,062	...	..	24	2,202
Medical Schools	40	635	...			675
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other Charges)	6,212	1,443	...	...	...	7,655
Cemetery (Establishment and other Charges)	599	...	...	...	...	599
Public Fairs and Exhibitions	16	374	.	.		390
Conservancy (Establishment and other Charges)	40,760	17,616	2,138	...	1,346	61,860
Water-supply (Establishment and other Charges)	1,299	11	7,688	.	...	8,998
Statistical Establishments	...	422	...	...	...	422
SUPERANNUATIONS—						
Pensions and Gratuities	9	482	1,463	520	650	3,124
MISCELLANEOUS—						
Rents, Rates, and Taxes	356	..	43,025	.	1,186	44,567
Petty Establishments	216	3,030			...	3,246
Miscellaneous	10,119	8,067	44,405	2,885	25,830	91,306
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	187	479	11,647	5,889	77	18,279
Stock not chargeable to any particular work	...	..	3,963.	.	...	3,963
Original Works—						
Buildings	12,069	3,711	17,662	3,204	6,495	276,899
Roads		4,514	15,531	39		
Port Appliances		..	160,348	20,214	...	
Other Works		642	10,018	21,665	761	
Maintenance and Repairs—						
Buildings	13,197	11,653	6,350	986	126	76,201
Roads			...	270	1,587	
Port Appliances			8,810	2,810	...	
Other Works			17,609	3,448	2,921	
Petty Construction and Repairs			4,806	1,132	496	
	129,717	103,532	860,269	183,570	95,177	1,372,265
DEPOSITS AND ADVANCES—						
Repayment of loans from Government	...	381	15,447	...	14,758	30,586
Repayment of loans from the public	...	...	137,443	.	239	137,682
Investment in Government Securities or otherwise	346	...		7,371	6,396	14,113
Stock Account	...	...	8,000	45	...	8,045
Other Deposits and Advances	159	208	66,299	5,803	68	72,537
Balance of Funds transferred to other Provinces	3,389	...	...	...	...	3,389
TOTAL DISBURSEMENTS £	133,611	104,121	1,087,458	196,789	116,638	1,638,617
CLOSING BALANCE £	47,541	26,424	255,527	173,036	69,345	571,873
GRAND TOTAL £	181,152	130,545	1,342,985	369,825	185,983	2,210,490

I.—Account of CANTONMENT FUNDS for 1885-86.

Receipts	India.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE—										
Income from land, the property of the Funds	3,229	1,282	23	...	253	6,651	7,052		1,174	19,664
EXCISE—										
License Fees and Duties	2,614	...		...	...	...	...	...	35	2,649
PROVINCIAL RATES—										
Rates and Cesses on Lands	34	...	...	...	...	...		...	80	114
Miscellaneous	..	..	...		...	...	.	...	23	23
ASSESSED TAXES—										
Taxes upon Houses	2	..	626	202	..	..	..	...	3,334	4,164
Licenses on Trades and Professions	4,507	.	...		512	2,944	1,074	...	763	9,800
Chowkidari Tax	2,352	72	...		1,489	3,074	1,983	...	212	9,182
Octroi	4,608	1,587	...	..		4 425	17,338	...	4,755	32,713
Miscellaneous (including Taxes on Horses and Carriages)	11	10	62	12	190	207	269		475	1,236
POLICE—										
Fees, Fines, and Forfeitures	364	10	159	10		439	1,043	67	404	2,496
Unclaimed property							...		27	27
Miscellaneous (including Cattle-pound Receipts)	150	224	165	156	216	438	227	76	171	1,823
MEDICAL—										
Hospital Receipts (including sale of Medicines)	2					..			8	10
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	...			5			..		237	242
Sanitation—										
Conservancy Tax and Fees	1,509	617	375	20	222	3,784	994	61	4,394	11,076
Sales of Manure, &c.	80	138	12	...		707	548	40	2,083	4,208
Water-supply—										
Sale of Water	4	..	...		...	...				4
Other Receipts	29	..		..	52	...	332		..	413
INTEREST—										
Interest on Govt. Securities and other Investments	56	..	..	...		...	...		28	84
MISCELLANEOUS—										
Sales of old Materials	...			...	...	...			21	21
Sales of Land and Houses	2			..	...	..			164	166
Contributions (including Grants-in-aid from Government)	400	1,669	1,499	209	295	684	1,380	672	874	7,682
Rents of Houses	53	5 9	173		..		..		827	1,572
Sales of Fruit, Grass, &c.	702	845	1,293	98	982	6,763	4,386	163	1,319	16,601
Miscellaneous	1,482	280	417	16	343	1,351	987	17	1,681	6,574
PUBLIC WORKS—										
Tolls and Ferries	288			...		..			...	288
Miscellaneous	...	..		...	...	...	..	..	2	2
DEPOSITS AND ADVANCES—										
Loans by Public Subscription	...	...	...	...			...		10,611	10,611
Other Deposits and Advances	77	..	...	...			...		127	204
Balance of Funds transferred from other Provinces	...	...	...	...	...	3,389	..		...	3,389
TOTAL RECEIPTS £	22,555	7,303	4,804	728	4,554	34 856	37.013	1 096	34,429	147,938
OPENING BALANCE £	7,056	2,674	829	130	2,299	9,741	5,953*	149	4,383	33,214
GRAND TOTAL £	29,611	9,977	5,633	858	6,853	44,597	43,566	1,245	38,812	181,152

*. This balance differs from the closing balance of last year's account by £ 14 owing to subsequent adjustments

Disbursements.

REFUNDS—											
Refunds of Taxes	...	38	..	..	...	...	...	..	35	273
Miscellaneous Refunds	..	...	66	...	...	2	6	...	12	86
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishment	..		...	...	...		..	...	13	13
Rate and Cess Collecting Establishments	91		..		...		...	...	111	202
Other Collecting Establishments	...	168	135	...	...	..	...	..	188	491
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,894	530	203	31	602	2,805	4,483	125	1,189	11,862
Contributions towards Establishment in Government Offices			33		...			...	320	353
LAW AND JUSTICE—										
Jails	3								...	3
POLICE—										
Executive Force	4,712					5,036	8,921		2,235	20,904
Miscellaneous (including Cattle-pounds)	480	61	41	...	..	423	...	19	127	1,151
EDUCATION—										
Colleges and Schools	15							..		15
Grants-in-aid	55	55			...					110
MEDICAL—										
Professional Establishment	84			...		...		..		84
Hospitals and Dispensaries	956	464	14		676	2,094	1,437		2,534	8,175
Vaccination	149	17			131	244	476	...	99	1,116
Medical Schools	40				...				..	40
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	659	347	260	6	71	1,893	2,686	..	290	6,212
Cemeteries (Establishment and other Charges)	64	60				273	189	...	13	599
Public Fairs and Exhibitions		16						..		16
Conservancy (Establishment and other Charges)	5,747	2,691	2,218	492	1,683	9,064	8,663	871	9,331	40,760
Water-supply (Establishment and other Charges)	291	140			256		309		303	1,299
SUPERANNUATIONS—										
Pensions and Gratuities	3		..						6	9
MISCELLANEOUS—										
Rents, Rates, and Taxes								...	356	356
Petty Establishments	193								23	216
Miscellaneous	2,224	330	612	57	517	2,498	2,446	17	1,418	10,119
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	74								113	187
Original Works—										
Buildings	868	305		..		952	845		7,596	12,069
Roads	115	74	200	..					266	
Port Appliances	..		..			..			...	
Other Works	220	348		67	...				213	
Maintenance and Repairs—										
Buildings	984	208		..		3,528		21	178	13,197
Roads	1,018	933	485	37	...		4,092		114	
Port Appliances		...	...	..	...	...		..	...	
Other Works	193	24	303	1	...			46	55	
Petty Construction and Repairs	53		..		723			..	201	
DEPOSITS AND ADVANCES—										
Investment in Government Securities or otherwise	346		...				...	..	...	346
Other Deposits and Advances	62	...	...				...	..	97	159
Balance of Funds transferred to other Provinces	3,389	..	..	...	...	...	...		...	3,389
TOTAL DISBURSEMENTS £	24,982	6,809	4,570	691	4,659	28,812	34,353	1,099	27,436	133,611
CLOSING BALANCE £	4,629	3,168	1,063	167	2,194	15,785	9,013	146	11,376	47,541
GRAND TOTAL £	29,611	9,977	5,633	858	6,853	44,597	43,566	1,245	38,812	181,152

II.—Account of TOWN and BAZAR FUNDS for 1885-86.

Receipts.	India.	Central Provinces.	Burmah.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
LAND REVENUE—										
Income from land, the property of the Funds	222	...	876	...	1,032	...	23	...	136	2,289
STAMPS—										
Sale of Stamps	2,831	...	...	...	...	...	...	...	...	2,831
EXCISE—										
License Fees and Duties	17,987	..	3,476	..	...	...	...	...	...	21,463
PROVINCIAL RATES—										
Rates and Cesses on Lands	193	...	...	...	474	...	...	...	...	667
ASSESSED TAXES—										
Taxes upon Houses	120	...	3,864	...	...	30,614	104	...	146	34,848
Licenses on Trades and Professions	127	.	...	...	..	452	...	...	2	581
Chowkidari Tax	301	..	...	...	...	...	...	.	...	301
Octroi	2,476	..	...	...	...	...	...	...	...	2,476
Miscellaneous (including Taxes on Horses and Carriages)	21	..	1,021	...	..	...	...	...	255	1,297
REGISTRATION—										
Fees and Miscellaneous	205	...	.	..	...	...	.	...	...	205
POLICE—										
Fees, Fines, and Forfeitures	1,054	...	570	..	...	...	...	...	1	1,625
Unclaimed property	84	...			...	...	...		...	84
Miscellaneous (including Cattle-pound Receipts)	326	...	571	3	..	...	...	.	11	911
EDUCATION—										
School-fees	...	..	909	...	...	3	...	...	...	912
Miscellaneous	.	...	37	...	...	...	...	...	...	37
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	455	...	...	1	...	...	8	464
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	..	..		...	...	14	...		...	14
Public Exhibitions and Fairs		..	...	...	...	700	...	...	...	700
Sanitation—										
Conservancy Tax and Fees	...	...	74	...	...	...	...		6	80
Sales of Manure, &c.	..	...	...	...	...	493	...	...	..	493
INTEREST—										
Interest on Government Securities and other Investments	1,322		..	...	...	58	...	..	9	1,389
MISCELLANEOUS—										
Sales of old Materials		...	23	...	...	.	...	..	3	26
Sales of Land and Houses	...	...	53	...	...	...	...	.	.	53
Contributions (including Grants-in-aid from Government)	97	...	4,425	876	...	...	...	...	1,269	6,667
Rents of Houses	201	.	13,597	244	...	505	..		477	15,024
Sales of Fruit, Grass, &c.	97	.	108	...	...	46	21	.	24	296
Miscellaneous	650	.	42	31	447	1,505	425	..	144	3,244
PUBLIC WORKS—										
Tolls and Ferries	...	..	251	...	121	...	...	..	244	616
Miscellaneous	.	.	228	...	...	...	...	...	7	235
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	143	...	19	17	...	8	49	...	..	236
TOTAL RECEIPTS . £	28,457	...	30,599	1,171	2,074	34,399	622	...	2,742	100,064
OPENING BALANCE . £	3,599	...	17,820*	269	1,074	5,516	652	...	1,551	30,481
GRAND TOTAL . £	32,056	...	48,419	1,440	3,148	39,915	1,274	...	4,293	130,545

* This balance is less than the corresponding closing balance of 1884-85 by £855 owing to the exclusion of Paungdi and Yandoon Town Funds since converted into Municipal Funds.

Disbursements.

INTERESTS—										
Interest upon Debt	...	...	...	...	...	...	...	...	51	51
REFUNDS—										
Refunds of Taxes	...	...	...	...	...	16	...	...	...	16
Miscellaneous Refunds	332	...	...	...	...	30	...	...	...	362
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	...	...	...	...	...	2,050	8	...	9	2,067
Other Collecting Establishments	451	...	526	...	163	221	...	...	14	1,375
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,885	...	1,048	33	...	376	53	...	603	3,998
Contributions towards Establishment in Government Offices	315	...	206	...	11	...	...		8	540
LAW AND JUSTICE—										
Criminal Courts	4,374	...	...	...	...	..	..	...	...	4,374
Jails	1,021		...	...	..	..	..		...	1,021
POLICE—										
Executive Force	105	...	...	...	...	15,806	54	...	35	16,000
Miscellaneous (including Cattle-pounds)	3,558	...	273	...	...	620	20	...	1	4,472
EDUCATION—										
Inspection	23	...	...					...	...	23
Colleges and Schools	254	...	7,309	..	...	3	...	...	...	7,566
Scholarships and Prizes	...	...	1,089	..	...	...	...	...	..	1,089
Grants-in-aid	140	...	1,744	30	...	23	...	...	17	1,954
MEDICAL—										
Hospitals and Dispensaries	270	...	3,583	6	132	244	...	...	218	4,453
Vaccination	26	...	384	...		652	..		...	1,062
Medical Schools	635	...	..		..	.	...	...	...	635
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other Charges)	796	...	17	...	552	53	...	...	25	1,443
Public Fairs and Exhibitions	...	...	...	...	..	374	...	...	...	374
Conservancy (Establishment and other Charges)	6,240	...	3,650	297	150	7,130	31	...	118	17,616
Water-supply (Establishment and other Charges)	.	..	..	11		..	.	...	...	11
Statistical Establishments	.	...	259	...		163	...	...	...	422
SUPERANNUATIONS—										
Pensions and Gratuities	477	...	...	...	...	...	...	..	5	482
MISCELLANEOUS—										
Petty Establishments	92	...	2,711	...	67	35	...	...	125	3,030
Miscellaneous	6,855	...	303	29	275	143	374	...	88	8,067
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	82	...	317	...	80	...	...	...	...	479
Original Works—										
Buildings	553	...	2,965	...	...	...	...	...	223	3,741
Roads	...		4,343	48	...	...	...	...	123	4,514
Other Works		...	454	126	34	...	...	...	28	642
Maintenance and Repairs—										
Buildings	33	...	1,231		...	...		...	276	
Roads	...	...	2,572	686	...	...	52	...	126	11,653
Other Works	...	...	56	30	...	...		...	44	
Petty Construction and Repairs	171	...	152	...	574	5,650		...	...	
DEPOSITS AND ADVANCES—										
Repayment of loans from Government	...	...	...	...	...	...	...	...	381	381
Other Deposits and Advances	73	...	100	...	...	14	21	...	...	208
TOTAL DISBURSEMENTS £	28,761	...	35,292	1,296	2,038	33,603	613	...	2,518	104,121
CLOSING BALANCE £	3,295	...	13,127	144	1,110	6,312	661	...	1,775	26,424
GRAND TOTAL £	32,056	...	48,419	1,440	3,148	39,915	1,274	...	4,293	130,545

III.—Account of PORT FUNDS for 1885-86.

Receipts.	Presidency Funds.			Total.	Other Funds.				Total.
	Calcutta	Madras	Bombay		Burmah.	Bengal.	Madras	Bombay.	
	£	£	£	£	£	£	£	£	£
Land Revenue—									
Income from land, the property of the Funds	11,878	.	51,689	63,567				63	63
Assessed Taxes—									
Licenses on Trades and Professions	...	.	54	54					..
Registration—									
Fees and Miscellaneous			353	353		...		...	...
Police—									
Fees, Fines, and Forfeitures			53	53	116	..	...	8	124
Marine—									
Hire of Vessels	2,521		1,115	3,636	526	95	.		621
Sale-proceeds of Vessels and Stores	...	369	476	845	545	73	362	388	1,368
Pilotage Receipts	..	3	19,262	19,265	14,413	1,611	1,122	9,109	26,255
Other Fees and Dues	182,213	51,389	40,714	274,316	60,636	5,668	21,484	84,192	171,980
Minor Departments—									
Sanitation—									
Sale of Manure, &c		...	964	964	..			.	...
Water-supply—									
Sale of Water			5,817	5,817		123		998	1,121
Interest—									
Interest on Government Securities and other Investments	2,855		3,578	6,433		81	.	70	151
Miscellaneous—									
Sales of old Materials	1,160	...		1,160	1	4		145	150
Sales of Land and Houses		.	4,247	4,247		.	.		..
Contributions (including Grants-in-aid from Government)	64,536			64,536	1,525	650		..	2,175
Rents of Houses	13,595	..	37,845	51,440		.	.	234	234
Sales of Fruit, Grass, &c.	.	.	158	158			.		.
Miscellaneous	2,458	..	2,608	5,066	2,194	147		976	3,317
Public Works—									
Tolls and Ferries			252,470	252,470	...		..	.	...
Miscellaneous	..		15,278	15,278	7	.	2	..	9
Deposits and Advances—									
Loans from Government	128,150	...		128,150	4,353	..	.	...	4,353
Loans by Public Subscription	221,640	.	136,800	358,440		.	.	.	...
Stock Account	3,305	.		3,305	3	..	...	..	3
Other Deposits and Advances		...	26,336	26,336	549	..		1,352	1,901
Total Receipts . £	634,311	51,761	599,817	1,285,889	84,868	8,452	22,970	97,535	213,825
Opening Balance . £	—112,623	40,456*	129,263	57,096	3,792	2,906	81,069*	68,233	156,000
GRAND TOTAL . £	521,688	92,217	729,080	1,342,985	88,660	11,358	104,039	165,768	369,825

* The difference between the sum of these and the closing balance of the last account is due to subsequent adjustments.

Disbursements.

INTEREST—									
Interest upon Debt	49,015	2,996	165,179	217,190	375	...	...	5,896	6,271
REFUNDS—									
Refunds of Taxes	...	...	23	23	...	...	...	492	492
Miscellaneous Refunds	...	...	...	1,377	26	...	...	...	1,403
CHARGES OF COLLECTION OF REVENUE—									
Other Collecting Establishments	3,917	...	50,624	54 541	..	...	...	8,097	8,097
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	11,909	..	9,545	21,454	2,757	...	...	1,318	4,075
Contributions towards Establishment in Government Offices		..	150	150	279	6	...	70	355
POLICE—									
Executive Force	3,526	..	1,363	4,889	1,868	120	...	479	2,467
Miscellaneous (Cattle-pounds)	...		128	128	...	...	...	73	73
MARINE—									
Dockyard and Port Establishments	52,414	18,842	6,498	77,754	18,747	3,327	11,009	6,816	39,899
Pilotage Establishments	..		13,825	13,825	14,661	894	..	4,158	19,713
Ship and Boat Establishments	26,722	483	2,099	29,304	8,717	1,695	132	6,733	17,277
Light-houses and Light-ships	32,414	759	4,001	37,174		516	1,696	4,098	6,310
Building, purchase, and repair of Ships	17,369		3,126	20,495	5,022		...	4,141	9,163
Miscellaneous	1,541	2,358	23,380	27,279	3,321	338	364	361	4,384
MEDICAL—									
Hospitals and Dispensaries	..					24	...	...	24
Professional Establishment		...	600	600	509	...	...	...	509
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	150	...	1,088	2,138		...	...	...	...
Water-supply (Establishment and other Charges)			7,688	7,688		..	...	..	...
SUPERANNUATIONS—									
Pensions and Gratuities	461	303	699	1,463	214	119	67	120	520
MISCELLANEOUS									
Rents, Rates, and Taxes	11,382	...	31,643	43,025	...		..	...	...
Miscellaneous	44,405	...		44,405	2,881	4	...	..	2,885
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	1,548	33	10,066	11,647	2,317	311	1,014	2,247	5,889
Stock not chargeable to any particular work	...	...	3,963	3,963		..	...	...	..
Original Works—									
Buildings	15,704	137	1,821	17,662	247		435	2 522	3,204
Roads	15,162	...	369	15,531	35	..	...	..	35
Port Appliances	160,348	...	...	160,348				20,214	20,214
Other Works	1,696		8,322	10,018	8,521	1,050	11,494	600	21,665
Maintenance and Repairs—									
Buildings		..	6,350	6,350	286	31	..	669	986
Roads	...	..		..	270	...	...		270
Port Appliances	6,858	..	1,952	8,810	..	12	..	2,798	2,810
Other Works	4,386	..	13,223	17,609	1,451	487	144	1,366	3,448
Petty Construction and Repairs	381	..	4,425	4,806	370	...	724	38	1,132
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	10,750		4,697	15,447		...	...	...	...
Repayment of loans from the Public	14,880	...	122,563	137,443		...		...	...
Investment in Government Securities	...	...	...	...		...		7,371	7,371
Stock Account	8,000	...	...	8,000	45	..	..	...	45
Other Deposits and Advances	...	..	66,299	66,299	444	...		5,359	5,803
TOTAL DISBURSEMENTS £	494,938	25,911	566,609	1,087,458	74 714	8,960	27,079	86,036	196,789
CLOSING BALANCE £	26,750	66,306	162,471	255.527	13,946	2,398	76,960	79,732	173,036
GRAND TOTAL £	521,688	92,217	729,080	1,342,985	88,660	11,358	104,039	165,768	369,825

IV.—Account of MISCELLANEOUS FUNDS for 1885-86.

Receipts.	India	Central Provinces	Burmah.	Assam	Bengal	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£	£	£	£	£	£	£	£	£	£
Land Revenue—										
Income from land, the property of the Funds			17,473		8,000	..	1,921		...	27,394
Assessed Taxes—										
Miscellaneous (including Taxes on Horses and Carriages)	338		..					..	...	338
Registration—										
Fees and Miscellaneous			141	...				..	..	141
Police—										
Fees, Fines, and Forfeitures		468	...						10	478
Miscellaneous (including Cattle-pound Receipts)	208			..	..		1,515			1,723
Marine—										
Hire of Vessels					1,157		..	...		1,157
Other Fees and Dues					7,926				1,255	9,181
Education—										
School-fees	50		...		303	...		12,956	..	13,309
Miscellaneous			...		34			608	...	642
Interest—										
Interest on Government Securities and other Investments	152		100	401	7,333	96	644		543	9,269
Miscellaneous—										
Sales of old Materials				...	11				...	11
Sales of Land and Houses			38		...		..	...		38
Contributions (including Grants-in-aid from Government)		...				2,267		..	1,348	3,615
Rents of Houses	239				92	..		...		331
Sales of Fruit, Grass, &c			30	...				...		30
Miscellaneous	10		14		3,412	1,355	1,943	...	499	7,233
Public Works—										
Tolls and Ferries					49,390	...	..	..	...	49,390
Miscellaneous				59		..	5,566	...	...	5,625
Deposits and Advances—										
Sale-proceeds of Investments			2,853			...		...	295	3,148
Other Deposits and Advances				..		37	..	...	...	37
Total Receipts £	997	468	20,649	460	77,658	3,755	11,589	13,564	3,950	133,090
Opening Balance £	182	485	839	576	37,555	1,885	8,834	1,254*	1,283	52,893
GRAND TOTAL £	1,179	953	21,488	1,036	115,213	5,640	20,423	14,818	5,233	185,983

* The difference of £9 between this and the closing balance of 1884-85 is due to subsequent adjustments

Disbursements										
INTEREST—										
Interest upon Debt	...	...	....	...	7,990	...	..	...	...	7,990
REFUNDS—										
Miscellaneous Refunds	...	...	5	...	59	962	..	...	1	1,027
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	...	...	269	..	.	...	..	..	...	269
Other Collecting Establishments	...	...	2,559	...	3,225	...	1,754	...	...	7,538
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts		..	480		1,836			856		3,172
Contributions towards Establishment in Government Offices		...	135		1	..		..	11	147
POLICE—										
Executive Force		..	..	..	...	2,245	..	..	149	2,394
Miscellaneous (including Cattle-pounds)	181	531		...	...	...	2,975	...	14	3,701
MARINE—										
Dockyard and Port Establishments	...	...	...	...	2,125	...	...	.	1,037	3,162
Ship and Boat Establishments	...	..	...	...	2,640	...	.	.		2,640
Miscellaneous	..	.	...	...	151	.	..	..	.	151
EDUCATION—										
Inspection	.	..	..	...	.	.	..	.	28	28
Colleges and Schools	566	.	.	17	4,465	.	...	10,243	.	15,291
Scholarships and Prizes	..	...		113	1,254	..				1,367
Grants-in-aid	...	...	.	124			.	..	..	124
MEDICAL—										
Hospitals and Dispensaries	.	..	...		4,677	...	.		..	4,677
Vaccination	..	..	...	..	.	..	..	.	24	24
MINOR DEPARTMENTS—										
Conservancy (Establishment and other charges)	..	.	...	...	1,346	...	...	.	...	1,346
SUPERANNUATION—										
Pensions and Gratuities	..	...	...	..	19	...	.		631	650
MISCELLANEOUS—										
Rents, Rate, and Taxes	...	..	...	.	1,049	..	..	137	..	1,186
Miscellaneous	5		16,271	.	6,586	..	2,345	.	623	25,830
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	.	..	...	...	...	...		77		77
Original Works—										
Buildings	56	...	...	...	.	...	6,245	194	...	6,495
Other Works		...		.	761	...	.	..	...	761
Maintenance and Repairs—										
Buildings	...		...	...		...	..	126	...	126
Roads	.		..	...	..	..		..	1,587	1,587
Other Works	..		..		2,921	.	...	...	...	2,921
Petty Construction and Repairs		...	...	453	43	..	..	..	..	496
DEPOSITS AND ADVANCES—										
Repayment of loans from Government		..	..	.	14,758	.		...	...	14,758
Repayment of loans from the Public	...	...	...	.	239		...	.	...	239
Investment in Government Securities or otherwise	199	...	...	...	4,238		968	991	...	6,396
Other Deposit and Advances	.	...	...	.	...	68	..	..	...	68
TOTAL DISBURSEMENTS . £	1,007	531	19,719	707	60,383	3,275	14,287	12,624	4,105	116,638
CLOSING BALANCE . £	172	422	1,769	329	54,830	2,365	6,136	2,194	1,128	69,345
GRAND TOTAL . £	1,179	953	21,488	1,036	115,213	5,640	20,423	14,818	5,233	185,983

Calcutta: Central Printing Office.—No. 532 C. G.—4-4-87.—300.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1885-86.

ACCOUNT

OF

MUNICIPALITIES FOR 1885-86.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1885-86.

Receipts.	India	Central Provinces.	Burma.	Assam	Bengal		North-Western Provinces and Oudh	Punjab.	Madras		Bombay.		Total.
					Presidency Corporation	District Municipalities			Presidency Corporation.	District Municipalities	Presidency Corporation	District Municipalities.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
By Balance in hand at the close of last year—(a)													
On account of Deposits payable on demand	5,363	.	449		5,171	3,227	79	29,176	14,978	9,049	.	17,158	84,650
On account of Municipal Balance	5,883	40,974	34,316	3,217	64,440	46,628	48,057	95,922	7,901	25,162	.	125,664	498,164
Total Cash Balance	11,246	40,974	34 765	3,217	69,611	49 855	48,136	125 098	22,879	34,211		142,822	582,814
A—Municipal Taxes													
1.—Octroi	19,617	53,047					170 714	235,746			94,852	147,817	723,793
2.—Assessed Taxes—													
(e.g., Conservancy Cess, Licenses on Trades, &c., in the following details)													
Arrear collections for the previous year	679	..	789		580	1,804	1,172	44	100	1,381	2,290	2 849	11,728
Collections for the current year	262	1,376	18,152		24 225	37,769	24,042	642	6,500	14,339	47,207	23,001	198,415
Penalties		7		..	693	582	88		20	115	.		1,505
3.—Tax on Houses and Lands	505	2,090	37,039	3,003	178 676	1.6,822	2,960	10,218	34,508	44,325	146,131	26,467	612,644
4.—Tax on Vehicles	42	203	5,492	119	9 368	14 117	1,406		4,468	7,037	34,549	6 305	83 366
5.—Tax on Animals	13			69	4 968	2,758	68	243	2,651	5,065		1,899	17,734
6.—Other Taxes, Tolls, &c	7	126	2 323	2,197		14 267	2,665		9,640	30,058	1,536	13,659	76,478
7.—Water Rate	107	1,226	8,813	246	42,751	983		105	13,441	13	66,537	5,984	140,506
B.—Miscellaneous Receipts													
1.—Realizations under special Acts	84	3,094	1,068	1,754	2,310	8,267	6,196	304		1,508		3,591	28,176
2.—Proceeds of Land, &c	829	10		604	12,467	2,001	686	3,311	373	947	43	6,060	27,331
3.—Income derived from Markets, &c.—													
(Rents, fees, sale of refuse, &c)	1,982	7,219	34,157	1,144	18,294	7,16.	4,322	6,825	1,556	7,024	18,028	11,526	119,242
4.—Conservancy and Road cleaning—													
(Fees, sale proceeds of night-soil, street refuse, &c)	84	299	494	106	3,858	1,706	5,965	9,435	1,580	1,525	201	5 824	31,077
5.—Municipal Fines	403	262	777	53	1,148	2,345	2,070	1,003	1,300	1,937	952	1,729	14,039
6.—Sundries—													
(Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c)	4 354	18,489	85,378	2,788	30 467	33,353	46,176	20 524	21,476	37,623	34,657	41,872	386,157
Total Revenue	28,918	89,808	194,482	12,083	330,005	253,939	209,330	297,460	97,703	152,897	446,983	298,583	2,472,191
C—Debt.													
1.—Loans	3,037	.	1,300		250,000	24	100	15,000	27,278	4,006	414,678	882	716,305
2.—Deposits—													
(Contractors' salaries unpaid, &c)	391	37	4,119	28	19,207	3,707	21	156	7,233	20,844	110,673	12,087	178,503
3.—Advances	115	5,163	20,032	6	48,247	5,614	20	142		373	75,896	2,221	158,729
Total Receipts £	32,461	95,008	220,833	12,117	647,459	263,284	269,471	312,758	132,214	178,120	1,048,230	313,773	3,525,728
GRAND TOTAL £	43,707	135, 82	255 598	15,334	717,070	313,139	317,607	437,856	155,093	212,331	1,048,230	456,595	4,108,542

(a) The difference between these balances and the corresponding closing balances of 1884-85 are due principally to the inclusion in the Central Provinces of Dispensary Funds transferred to the management of Municipalities, to the conversion in Burma of the Paungdi Town Fund into a Municipality, to the inclusion under the Madras Municipality of Deposit balances omitted from previous accounts and to the adjustment in Bombay under "Advances" of a debit balance of £7,984 with which the Presidency Corporation closed its last year's account. Subsequent corrections were also made in the accounts for 1884-85 in Bengal, North-Western Provinces, Punjab and Bombay.

Disbursements.

A.—General Establishment.													
1.—Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	1,139	3,941	8,074	594	15,385	17,772	8,840	15 042	5,808	8,936	18,644	18,724	122,899
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	3,669	8,369	4,374	963	7,151	12,047	24,527	30,278	4,038	3,215	18,472	18,158	135,261
B.—Public Safety.													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs. &c.)	4	252	2,372	47	2,365	3,744	21	699	211	23	4,385	2,734	16,857
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	461	601	6,797	100	26,341	13,200	6,885	3,753	3,673	5,941	29,473	14,588	111,813
3.—Police (Establishment, purchase of clothing, lanterns, &c, repairs to outposts, &c.)	2,809		101	956	29,508	5,236	41,892	47,430		...	35,922	4,614	168,468
C.—Public Health.													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	3,778	1,432	1,713	308	11,098	6,752	14,366	2.744	1.057	8,872	2.462	22,957	77,539
2.—Repairs (to market, dispensary, &c.)	90	1,373	1,682	182	1,241	2.345	3,764	4.210	848	2,415	2,092	2,030	22,972
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,138	6,476	12,954	400	3,151	20,632	6,752	10,806	3,785	16.418	5,542	10,230	107,284
4.—Vaccination (Establishment)	32	97	943	99	757	1,596	1,390	2,776	1,199	1,388	1,583	1,328	12,538
5.—Water-Works (Establishment, repairs)	2,428	6,121	10,855	683	138,615	8,594	1,0.6	5,071	8,141	570	110,112	14,887	307,093
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	239	189	5,049	48	5,657	5,733	4,047	5.325	827	130	6,837	8,723	42,804
7.—Road cleaning (Establishment, purchase and repair of dust-bins, &c.)	191	4,467	8,190	269	11,732	10,970	13,016	6 669	...	5,939	...	22,890	84,333
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth. land for burying night-soil, &c.)	3,284	19,204	10.243	1,697	48,148	53,68[illegible]	38,806	33,007	20,540	32,832	91,850	32,947	395,242
Refunds, &c., of fines or over-assessment	3	85	...	,0	..	41	41	176	..	.	...	401	787
Remissions of Cess	.	.	.	...	..		8			..	...	857	865
9.—Drainage Works (Establishment, repairs)	104	1,529	3,321	712	20,139	6,474	2 997	7,016	15,834	1,985	43,404	3,083	106,598
10.—Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	16	142	5,632	12	2,641	1,526	473	613	536	714	6,778	2,057	49,844
(b) Public Garden (Establishment, purchase of seeds repair of well, purchase of bullocks, &c.)	1,267	709	2,131	28	879		4,237	9,838	2,074	502	2,386	4,653	
11.—Contributions	40	100	.	...	...	6		139	465	2,567	...	83	3,400
D.—Public Instruction.													
Contributions to Schools	1,538	7,746	24,695	462	...	10,161	9.651	17,718	1,380	21,117	2,250	25,984	122,702
E.—Public Convenience.													
1.—Public Works (Establishment)	180	1,601	8,637	335	.	9.097	2,8 8	2,699	1,406	2,340	11,807	1,717	42,037
New Works	3,123	3,330	38,241	3,813	1,747	13,372	51.078	31,872	233	3.584	95	26,565	179,653
Repairs	2,303	11,983	11,161	209	27,192	33,031	4,684	22,180	14,230	16,353	52,157	27,520	223,003
2.—Survey of land	22	1	251	7	.	283	125	102	...	63	...	1,424	2,278
3.—Other charges (Printing, rewards, &c.)	178	578	953	145	...	3,536	905	2,006	2,982	2,859	5,611	13.598	33.351
4.—Contributions	...	2,2.0	...	31	..	2,381	16,478	593	...	...	...	1,066	22 759
F.—Miscellaneous	1,267	1,592	14,665	597	17,616	20,083	10,521	6,721	2,730	12,508	...	5,468	93,768
Total Expenditure £	29,303	83,528	183,034	12,737	372,063	262,296	269,938	279,883	100,997	151,221	451,862	289,286	2,486,148
Carried over £	29,303	83,528	183,034	12,737	372,063	262,296	269,938	279,883	100.997	151,221	451,862	289,286	2,486,148

ACCOUNT of MUNICIPALITIES for 1885-86—*concluded.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency corporation.	District Municipalities.			Presidency corporation.	District Municipalities.	Presidency corporation.	District Municipalities.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
Brought over .	29,303	83,528	183,034	12,737	372,063	262,296	269,938	279.883	100,937	151,221	451,862	289.286	2,486,148
G.—Debt.													
1.—Loans (instalments payable during the year) .	319	1,801	10,514	70	125,212	1,405	2,397	3,401	4,196	1,118	14,340	9,641	174,504
Interest . . . . . (Last year .	..	483	..	...		19		..		12	228	433	1,175
Interest . . . . . (Current year .	185	2,263	6,582	76	73,219	936	907	10,151	9,132	338	64,185	5,320	173,294
2.—Deposits (salaries attached, contractors, &c.) . .	381	389	3,380	157	20,335	2,633	236	551	2,564	20,713	428,238	12,162	491,679
3.—Advances (on account of Departmental Works, &c.) .	1,515	5,236	26,290	63	43,164	6,192	338	168	4,935	554	88,160	2,399	179,014
Total Disbursements .	31,703	93,700	229,800	13,103	633,993	273,571	273,816	294,154	121 764	173,956	1,047,013	3 9,241	3,505,814
Closing Balance—													
On account of Deposits payable on demand .	5,366		859	...	4,224	3,503	265	42,150	19,706	9,181	...	17,458	102,712
On account of Municipal Balance . .	6,638	42,282	24,939	2,231	78,853	36,065	43,526	101,552	13,623	29,194	1,217	119,896	500,016
GRAND TOTAL . £	43,707	135,982	255,598	15.334	717,070	313,139	317,607	437.856	155,093	212,331	1,048,230	456,595	4,108,542
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	12,187	92,471	139,121	1.582	1,564,197	16,678	18,660	251,278	186,207	8,474	1,197,054	110,643	3,599.452
Deposits to be adjusted	...	37	1,435	..	4,224	3,503	...	..	335	14,976	55,812	10,341	90,663
	12,187	92,508	140,556	1,582	1,568,421	20,181	18,660	251,278	186,542	23,450	1,253,766	120,984	3,690,115
Claims—													
Advances recoverable	1,488	1,150	15,341	186	7,325	6,193	20	130	38,490	1,675	59,136	13,089	144,223
Net Amount of Debt . £	10,699	91,358	125,215	1,396	1,561,096	13,988	18,640	251,148	148,052	21,775	1,194,630	107,895	3,545,892

Government of India Central Printing Office.—No. 532 C. G.—31-3-87.—300.